

EXHIBIT 65

(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR CHRYSLER
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 9.20.2017, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

AS REQUESTED
 Interim visit to the dealership on June 19 & 20, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings, and help
 out help answer any questions the office staff has. 6,600.00

*Jackie with how to do
 quarterly sales
 tax returns,*

Accountants:	Lodging	170.00
Tien Kravets 20hrs		
David Kueng 20hrs		
Amount Due		6,770.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH CLIENT # / FILE # _____ W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

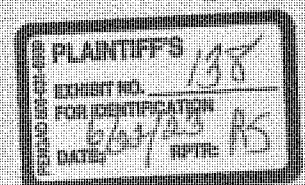
BILL # : _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____



(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR CHRYSLER
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) _____, 200____
 through the Month Ending (5b) 9.20.2017, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

AS requested

Interim visit to the dealership on May 9 & 10, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings and
 help answer any questions the office staff has. 6,600.00

Accountants: Lodging 597.00

Bob Seibel 20hrs

David Kumar 20hrs

Amount Due 7,197.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
 CLIENT # / FILE #
 : _____

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024388

(1) Today's date	(1) <u>8.1.2017</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR CHRY PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200 <u> </u>
through the Month Ending	(5b) <u>8.1.2017</u> , 200 <u> </u>

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years
2013 - 2016 required by Internal Revenue notice 2016-66 for the companies
participation in Reinsurance activities with, and premium remittances into,
Star Reinsurance Company LTD for extended warranty and other aftersale products
allowed under IRS Technical Advice Memorandum 200453012. As well as the
gathering of information required to complete the required forms.

Amount Due 2,420.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024389

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3196

PROFESSIONAL SERVICES:

2,420.00

PREPARATION AND FILING OF INTERNAL
REVENUE SERVICE FORMS 8886, FOR TAX
YEARS 2013-2016 REQUIRED BY INTERNAL
REVENUE NOTICE 2016-66 FOR THE
COMPANIES PARTICIPATION IN
REINSURANCE ACTIVITIES WITH, AND
PREMIUM REMITTANCES INTO, STAR
REINSURANCE COMPANY LTD FOR
EXTENDED WARRANTY AND OTHER
AFTERSALE PRODUCTS ALLOWED UNDER
IRS TECHNICAL ADVICE MEMORANDUM
200453012. AS WELL AS THE GATHERING
OF INFORMATION REQUIRED TO
COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,420.00

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VOYNOW_024390

(1) Today's date	(1) <u>8.1.17</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR-CHRY PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>8.1.17</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,285.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

Hold highlighted items.

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VOYNOW_024391

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

Invoice: 3209

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

4,285.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2016 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,285.00

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VOYNOW_024392

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5261

STAR CHRYSLER

STAR CHRYSLER PLYMOUTH JEEP

Office: MAIN

Partner: 83

Manager: 75

Associate:

Phone (Business):

E-mail:

 206-26 NORTHERN BLVD
 BAYSIDE, NY 11361
Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
04/03/17	Invoice #2166		04/03/17	1,000.00	1,000.00
07/27/17	Amount Due				1,000.00

Aging WIP & A/R**Last Invoice & Receipt**

	<u>07/27/2017</u>	<u>06/30/2017</u>	<u>05/31/2017</u>	<u>04/30/2017</u>	<u>03/31/2017+</u>	<u>Total</u>		<u>Date</u>	<u>Amount</u>
WIP	1,459.50	(890.00)	2,915.00	4,217.50	(3,944.50)	3,757.50	Last Invoice	07/01/17	1,000.00
A/R	0.00	0.00	0.00	1,000.00	0.00	1,000.00	Last Receipt	07/10/17	(1,000.00)

* Billing Instructions:

5261	STAR CHRYLSER		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00	Comments: service
INTERIM	INTERIM	149	FIELDWORK	10/18/16	Time:	110.00	2.00	0.00	220.00	
INTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	Comments: service
INTERIM	INTERIM	144	FIELDWORK	10/19/16	Time:	155.00	8.00	0.00	1,240.00	
INTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	
INTERIM	INTERIM	144	COMMUNICATE	11/01/16	Time:	155.00	1.50	0.00	232.50	
INTERIM	INTERIM	144	COMMUNICATE	11/03/16	Time:	155.00	2.00	0.00	310.00	
INTERIM	INTERIM	144	COMMUNICATE	11/07/16	Time:	155.00	5.20	0.00	806.00	
INTERIM	INTERIM	144	COMMUNICATE	11/11/16	Time:	155.00	1.20	0.00	186.00	
INTERIM	INTERIM	144	COMMUNICATE	11/16/16	Time:	155.00	1.20	0.00	186.00	

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5261	STAR CHRYSLER		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM	INTERIM	144	COMMUNICATE	11/17/16	Time: 155.00	2.40	0.00	372.00		
INTERIM	INTERIM	144	COMMUNICATE	11/18/16	Time: 155.00	1.30	0.00	201.50		
INTERIM	INTERIM	144	COMMUNICATE	11/22/16	Time: 155.00	2.00	0.00	310.00		
INTERIM	INTERIM	144	COMMUNICATE	11/23/16	Time: 155.00	2.00	0.00	310.00		
INTERIM	INTERIM	144	COMMUNICATE	11/25/16	Time: 155.00	1.80	0.00	279.00		
INTERIM	INTERIM	144	COMMUNICATE	11/30/16	Time: 155.00	1.50	0.00	232.50		
INTERIM	INTERIM	144	COMMUNICATE	12/01/16	Time: 155.00	1.00	0.00	155.00		
INTERIM	INTERIM	142	FIELDWORK	05/23/17	Time: 160.00	14.00	0.00	2,240.00		
INTERIM SERVICES Totals						53.30	0.00	7,962.50		
RETAINER										
RETAINER		63	ACCOUNTIN	08/01/16	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	09/01/16	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	10/03/16	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	11/01/16	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	12/01/16	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	01/02/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	02/01/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	03/01/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	04/03/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	05/01/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	06/01/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	07/01/17	Time: 0.00	0.00	0.00	-1,000.00		
RETAINER Totals						0.00	0.00	-12,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	REVIEW	09/14/16	Time: 275.00	1.20	0.00	330.00		Comments: look over the merger info for fiat and Chrysler
SPECIAL	SPECIAL	75	RESEARCH	09/20/16	Time: 250.00	1.00	0.00	250.00		Comments: Go over Valuation.
SPECIAL	SPECIAL	75	RESEARCH	09/23/16	Time: 250.00	2.00	0.00	500.00		Comments: Go over valuation and e-mail Todd changes and comments.
SPECIAL	SPECIAL	75	RESEARCH	09/26/16	Time: 250.00	0.50	0.00	125.00		Comments: Info from Debbie for valuation.

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5261	STAR CHRYLSE		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	75	RESEARCH	09/27/16	Time:	250.00	1.00	0.00	250.00	Comments: Gather info and send to Todd Berko
SPECIAL	SPECIAL	75	RESEARCH	10/10/16	Time:	250.00	0.50	0.00	125.00	Comments: Info for Todd Berko
SPECIAL	SPECIAL	142	ACCOUNTIN	04/24/17	Time:	160.00	12.00	0.00	1,920.00	Comments: spent day at star helping with the controller changes
SPECIAL	SPECIAL	142	ACCOUNTIN	04/25/17	Time:	160.00	13.00	0.00	2,080.00	Comments: spent day at star helping with controller changes
SPECIAL	SPECIAL	83	CLIENTMEET	05/16/17	Time:	275.00	1.00	0.00	275.00	Comments: calls with Steve K to go over the Hampton property and then speak to attorney and call Steve back to discuss the deal
SPECIAL	SPECIAL	83	CLIENTMEET	06/15/17	Time:	275.00	0.40	0.00	110.00	Comments: get P(L) stmt for the NY state insurance fund guy
SPECIAL PROJECTS Totals						32.60	0.00	5,965.00		
TAX SERVICES										
TAX	1120S	75	ACCOUNTIN	09/06/16	Time:	0.00	0.00	0.00	-3,580.00	
TAX	1120S	151	ENGPLANNING	12/20/16	Time:	110.00	1.00	0.00	110.00	Comments: Organized tax planning folder
TAX	1120S	75	PREPARATION	12/20/16	Time:	250.00	2.00	0.00	500.00	Comments: Tax planning and e-mail memo to Debbie.
TAX	1120S	75	PREPARATION	12/28/16	Time:	250.00	1.00	0.00	250.00	Comments: Go over with Debbie
TAX	1120S	150	ACCOUNTIN	12/29/16	Time:	110.00	0.20	0.00	22.00	
TAX	1120S	75	PREPARATION	12/30/16	Time:	250.00	1.00	0.00	250.00	Comments: go over info with Debbie.
TAX	1120S	48	INVENTORY	01/06/17	Time:	275.00	0.30	0.00	82.50	
TAX	1120S	48	INVENTORY	01/11/17	Time:	275.00	0.10	0.00	27.50	
TAX	1120S	142	FIELDWORK	01/25/17	Time:	160.00	11.00	0.00	1,760.00	
TAX	1120S	142	FIELDWORK	01/26/17	Time:	160.00	10.00	0.00	1,600.00	
TAX	1120S	83	REVIEW	01/27/17	Time:	275.00	3.00	0.00	825.00	Comments: go to dealership and work on the year end
TAX	1120S	152	TRIALBAL	01/30/17	Time:	110.00	0.30	0.00	33.00	
TAX	1120S	152	TRIALBAL	01/31/17	Time:	110.00	6.00	0.00	660.00	
TAX	1120S	152	TRIALBAL	02/01/17	Time:	110.00	1.00	0.00	110.00	Comments: updating trial
TAX	1120S	152	TRIALBAL	02/02/17	Time:	110.00	0.50	0.00	55.00	Comments: UPDATING TRIAL
TAX	1120S	152	PREPARATION	02/02/17	Time:	110.00	0.80	0.00	88.00	Comments: PREPARING TAX FILE
TAX	1120S	142	PREPARATION	02/02/17	Time:	160.00	0.70	0.00	112.00	Comments: WORKED WI HT NICK ON TRIAL
TAX	1120S	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-7,300.00	

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VOYNOW_024395

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5261	STAR CHRYLSE		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	75	PREPARATION	02/08/17	Time:	250.00	2.00	0.00	500.00	Comments: Fill out 3115 info form for SourceHOV to do switch to single pool and email info to Julie Vincent.
TAX	1120S	48	INVENTORY	02/08/17	Time:	275.00	0.20	0.00	55.00	Comments: consult with Bobby about one pool
TAX	1120S	75	PREPARATION	02/23/17	Time:	250.00	1.00	0.00	250.00	Comments: extension
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time:	155.00	0.50	0.00	77.50	*Biller: 11.54
TAX	1120S	75	PREPARATION	02/28/17	Time:	250.00	1.00	0.00	250.00	Comments: Extensions
TAX	EXTENSION	144	EFILETRANS	03/10/17	Time:	155.00	0.10	0.00	15.50	
TAX	1120S	48	REVIEW	04/17/17	Time:	275.00	0.30	0.00	82.50	Comments: form 8886
TAX	1120S	152	PREPARATION	04/20/17	Time:	110.00	0.70	0.00	77.00	
TAX	1120S	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00	Comments: form 8886
TAX	1120S	151	MATH	04/25/17	Time:	110.00	2.00	0.00	220.00	Comments: Mathed and adjusted 8886 form
TAX	1120S	152	PREPARATION	04/26/17	Time:	110.00	0.10	0.00	11.00	Comments: form 8886
TAX	1120S	142	PREPARATION	04/26/17	Time:	160.00	1.80	0.00	288.00	
TAX	1120S	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22.00	Comments: print out YE entries 2013-2015
TAX	1120S	152	PREPARATION	04/28/17	Time:	110.00	4.30	0.00	473.00	
TAX	1120S	152	CLEARREVIEW	05/03/17	Time:	110.00	0.10	0.00	11.00	
TAX	1120S	152	CLEARREVIEW	05/04/17	Time:	110.00	3.00	0.00	330.00	
TAX	1120S	152	CLEARREVIEW	05/09/17	Time:	110.00	0.70	0.00	77.00	
TAX	1120S	142	PREPARATION	05/17/17	Time:	160.00	2.30	0.00	368.00	
TAX	1120S	152	CLEARREVIEW	05/18/17	Time:	110.00	1.00	0.00	110.00	Comments: UPDATE RETURN
TAX	1120S	152	CLEARREVIEW	05/19/17	Time:	110.00	2.40	0.00	264.00	
TAX	1120S	142	PREPARATION	05/19/17	Time:	160.00	0.80	0.00	128.00	
TAX	1120S	142	PREPARATION	05/22/17	Time:	160.00	0.70	0.00	112.00	
TAX	1120S	75	PREPARATION	07/12/17	Time:	250.00	1.50	0.00	375.00	Comments: Review tax return & W/P.
TAX	1120S	56	PARTREV	07/18/17	Time:	275.00	1.00	0.00	275.00	
TAX	1120S	151	MATH	07/20/17	Time:	110.00	1.00	0.00	110.00	Comments: Mathed Return
TAX	1120S	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00	Comments: T/R
TAX	1120S	83	REVIEW	07/24/17	Time:	275.00	2.50	0.00	687.50	Comments: review work papers ad return
TAX	1120S	144	PREPARATION	07/25/17	Time:	155.00	0.20	0.00	31.00	
TAX	1120S	75	PREPARATION	07/25/17	Time:	250.00	1.00	0.00	250.00	Comments: T/R
TAX	1120S	152	CLEARREVIEW	07/26/17	Time:	110.00	0.60	0.00	66.00	Comments: UPDATE RETURN

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VOYNOW_024396

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5261	STAR CHRYLSE		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	75	PREPARATION	07/26/17	Time: 250.00	0.50	0.00	125.00		Comments: T/R
TAX	1120S	151	MATH	07/26/17	Time: 110.00	2.50	0.00	275.00		Comments: Mathed Return
TAX	1120S	152	CLEARREVIEW	07/27/17	Time: 110.00	1.00	0.00	110.00		Comments: update return, print 3 copies, and put in for processing
TAX	1120S	63	TYPEPROC	07/27/17	Time: 100.00	0.30	0.00	30.00		
TAX SERVICES Totals						77.10	0.00	1,830.00		
Client STAR CHRYLSE Totals						163.00	0.00	3,757.50		

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VOYNOW_024397

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Invoice: 2368

PROFESSIONAL SERVICES:

7,300.00

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2016
CLOSING OF THE BOOKS AND
PREPARATION OF CORPORATE TAX
RETURNS.

Invoice Total

\$7,300.00

CONFIDENTIAL

VOYNOW_024398

(1) Today's date	(1) <u>9.2.16</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>METRO CHRYSLER PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.2.16</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,580.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR. PROGRESS BILLING:

AMOUNT OF BILL:

Steve K. 1040

CONFIDENTIAL

VOYNOW_024399

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

Invoice: 1189

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

3,580.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED

Invoice Total

\$3,580.00

CONFIDENTIAL

VOYNOW_024400

(1) Today's date (1) 9.2.16
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR CHRY PLYM
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.2.16, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,185.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP ((DOWN):

BILL #:

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024401

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Treose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

Invoice: 1194

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

4,185.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2015 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,185.00

CONFIDENTIAL

VOYNOW_024402

VOYNOW, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

261

STAR CHRYSLER
STAR CHRYSLER PLYMOUTH JEEP

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: DEBBIE T.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361Phone (Business):
E-mail:

Accounts Receivable Open Items					
Date	Type	Reference	Due Date	Amount	Open
08/01/16	Invoice #653		08/01/16	1,000.00	1,000.00
08/30/16	Amount Due				1,000.00
					1,000.00

Aging WIP & A/R						
	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total
WIP	(1,000.00)	732.50	(2,941.50)	608.50	(9,065.00)	(11,665.50)
A/R	1,000.00	0.00	0.00	0.00	0.00	1,000.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	08/01/16	1,000.00
Last Receipt	07/28/16	(2,000.00)

* Billing Instructions:

5261

STAR CHRYSLER

Time & Expenses Available to be billed									
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount
INTERIM SERVICES									
INTERIM	INTERIM	142	FIELDWORK	06/29/16	Time: 140.00	8.00	0.00	1,120.00	
INTERIM	INTERIM	144	FIELDWORK	06/29/16	Time: 150.00	3.40	0.00	510.00	
INTERIM	INTERIM	149	FIELDWORK	06/29/16	Time: 90.00	9.00	0.00	810.00	
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time: 150.00	0.30	0.00	45.00	
INTERIM	INTERIM	144	COMMUNICATE	07/14/16	Time: 150.00	2.00	0.00	300.00	
INTERIM	INTERIM	144	COMMUNICATE	07/15/16	Time: 150.00	6.00	0.00	900.00	
INTERIM	INTERIM	144	COMMUNICATE	07/18/16	Time: 150.00	1.70	0.00	255.00	
INTERIM SERVICES Totals						30.40	0.00	3,940.00	

Comments: Phil and I visited the Service department for Open Invoices and RO's

*Biller: 10.30

Printed by 75 on 8/30/2016 at 1:45 PM

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VOYNOW_024403

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5261 STAR CHRYLSE		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	-7,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	CLIENTMEET	02/26/16	Time:	275.00	1.00	0.00	275.00	Comments: go over the labor suit issues and look over the spread sheet
SPECIAL	SPECIAL	83	CLIENTMEET	04/12/16	Time:	275.00	0.50	0.00	137.50	Comments: call from Steve to go over info he needs for the bank
SPECIAL	SPECIAL	83	CLIENTMEET	04/21/16	Time:	275.00	1.00	0.00	275.00	Comments: get info for Steve and the bank per the emails
SPECIAL	SPECIAL	83	FIELDWORK	06/01/16	Time:	0.00	0.00	0.00	-4,970.00	
SPECIAL	SPECIAL	83	CLIENTMEET	06/16/16	Time:	275.00	1.00	0.00	275.00	Comments: do the 12 to 13 for Todd Berko for the valuation he is doing
SPECIAL	SPECIAL	144	FIELDWORK	07/01/16	Time:	150.00	1.10	0.00	165.00	*Biller: 3.30
SPECIAL PROJECTS Totals						4.60	0.00	-3,842.50		Comments: Business Census
TAX SERVICES										
TAX	1120S	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-7,250.00	
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.00	0.30	0.00	45.00	*Biller: 1.12
TAX	1120S	83	PARTREV	03/25/16	Time:	275.00	0.80	0.00	220.00	Comments: calls from Steve again to get info out to his banker
TAX	1120S	75	PREPARATION	04/28/16	Time:	225.00	0.50	0.00	112.50	Comments: Info
TAX	1120S	144	PREPARATION	04/29/16	Time:	150.00	0.80	0.00	120.00	*Biller: 1.24
TAX	1120S	75	PREPARATION	05/02/16	Time:	225.00	1.50	0.00	337.50	Comments: tax returns
TAX	1120S	56	PARTREV	05/06/16	Time:	275.00	0.50	0.00	137.50	

Printed by 75 on 8/30/2016 at 1:45 PM

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VOYNOW_024404

Star Chrysler and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5261

STAR CHRYSLER

STAR CHRYSLER PLYMOUTH JEEP

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: DEBBIE T.

Phone (Business):

E-mail:

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Accounts Receivable Open Items				
Date	Type	Reference	Due Date	Amount
08/01/16	Invoice #653		08/01/16	1,000.00
08/30/16	Amount Due			1,000.00
				1,000.00

Aging WIP & A/R					
	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+
WIP	(1,000.00)	732.50	(2,941.50)	608.50	(9,065.00)
A/R	1,000.00	0.00	0.00	0.00	0.00
					(11,665.50)
					1,000.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	08/01/16	1,000.00
Last Receipt	07/28/16	(2,000.00)

* Billing Instructions:

5261 STAR CHRYSLER		Time & Expenses Available to be billed						
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount
INTERIM SERVICES								
INTERIM	INTERIM	142	FIELDWORK	06/29/16	Time:	140.00	8.00	0.00
INTERIM	INTERIM	144	FIELDWORK	06/29/16	Time:	150.00	3.40	0.00
INTERIM	INTERIM	149	FIELDWORK	06/29/16	Time:	90.00	9.00	0.00
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00
INTERIM	INTERIM	144	COMMUNICATE	07/14/16	Time:	150.00	2.00	0.00
INTERIM	INTERIM	144	COMMUNICATE	07/15/16	Time:	150.00	6.00	0.00
INTERIM	INTERIM	144	COMMUNICATE	07/18/16	Time:	150.00	1.70	0.00
INTERIM SERVICES Totals								
								255.00

Comments: Phil and I visited the Service department for Open invoices and RO's

*Biller: 10.30

CONFIDENTIAL

VOYNOW_024405

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5261	STAR CHRYLSE		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)	
TAX	1120S	83	REVIEW	05/11/16	Time:	275.00	2.00	0.00	550.00		Comments: go over work papers and the tax return
TAX	1120S	146	MATH	05/13/16	Time:	110.00	2.10	0.00	231.00		
TAX	1120S	75	PREPARATION	05/13/16	Time:	225.00	1.50	0.00	337.50		Comments: tax returns
TAX	1120S	132	TYPEPROC	05/13/16	Time:	50.00	0.30	0.00	15.00		Comments: process
TAX	1120S	144	ELFAUTHORIZ	06/02/16	Time:	150.00	0.20	0.00	30.00		*Biller: 11.12
TAX	1120S	75	PREPARATION	06/06/16	Time:	225.00	0.50	0.00	112.50		Comments: 2Q est call Vivian and check numbers
TAX	1120S	148	PREPARATION	06/16/16	Time:	90.00	0.60	0.00	54.00		*Biller: GATHERING INFORMATION FOR TOM BERKO
TAX	1120S	148	PREPARATION	06/17/16	Time:	90.00	0.80	0.00	72.00		*Biller: todd berko 12-13
TAX	1120S	75	PREPARATION	07/01/16	Time:	225.00	0.50	0.00	112.50		Comments: census info
TAX SERVICES Totals							12.90	0.00	-4,763.00		
Client STAR CHRYLSE Totals							47.90	0.00	-11,665.50		

CONFIDENTIAL

VOYNOW_024406

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	15,465	13,753	0	0	SEP-14	8,070	12,334	0	0
OCT-15	1,000	0	0	8,920	OCT-14	1,000	0	0	1,000
NOV-15	1,000	0	0	7,545	NOV-14	1,000	0	0	2,000
DEC-15	1,000	0	0	0	DEC-14	1,000	0	0	7,070
JAN-16	1,000	0	0	4,000	JAN-15	1,000	0	0	1,000
FEB-16	1,000	0	0	0	FEB-15	8,850	0	0	1,000
MAR-16	8,250	0	0	9,250	MAR-15	1,000	0	0	7,850
APR-16	1,000	0	0	0	APR-15	1,000	0	0	3,000
MAY-16	1,000	0	0	0	MAY-15	1,000	0	0	0
JUN-16	5,970	-197	0	6,970	JUN-15	1,000	0	0	1,000
JUL-16	1,000	0	0	2,000	JUL-15	1,000	0	0	1,000
AUG-16	1,000	0	0	0	AUG-15	1,000	0	0	1,000
TOTAL	38,685	13,556	0	38,685	TOTAL	26,920	12,334	0	25,920
YTD	20,220	-197	0	22,220	PYTD	15,850	0	0	15,850

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-1,000.00	-1,000.00	0.00	0.00	0.00	0.00	-2,000.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	111.00	-111.00	0.00%	BILLED	11/01/16	1,000.00	PRG
DOLLARS	0.00	15,309.50	-15,309.50	0.00%	PAYMENT	07/28/16	2,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
0.00	0.00	0.00	-2,000.00	-2,000.00	1,000.00	0.00	-1,000.00
0.00							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -2,000.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

5261 /

PAGE: 31

CONFIDENTIAL

VOYNOW_024407

VOYNOW 024408

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
SYSTEM GENERATED FEES	0.00	-2,000.00	-2,000.00

** TOTAL	0.00	-2,000.00	
----------	------	-----------	--

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-2,000.00	-2,000.00

** TOTAL	0.00	-2,000.00	
----------	------	-----------	--

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
07/31/16	0.00	-1,000.00	-1,000.00
08/31/16	0.00	-1,000.00	-2,000.00

** TOTAL	0.00	-2,000.00	
----------	------	-----------	--

VOYNOW_024409

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL FEES 0.00 0.00

* * DEBITS & CREDITS * *

07/31/16 07/31/16 99 3 -1,000.00 123706 B H T:
08/31/16 08/31/16 99 3 -1,000.00 123856 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -2,000.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
0.00	0.00	0.00	0.00	0.00	-2,000.00	-2,000.00

=====

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
APR-15	1,000	0	0	3,000	APR-14	1,000	0	0	8,750
MAY-15	1,000	0	0	0	MAY-14	1,000	0	0	2,000
JUN-15	1,000	0	0	1,000	JUN-14	1,000	0	0	0
JUL-15	1,000	0	0	1,000	JUL-14	1,000	0	0	3,000
AUG-15	1,000	0	0	1,000	AUG-14	1,000	0	0	1,000
SEP-15	15,465	13,753	0	0	SEP-14	8,070	12,334	0	0
OCT-15	1,000	0	0	8,920	OCT-14	1,000	0	0	1,000
NOV-15	1,000	0	0	7,545	NOV-14	1,000	0	0	2,000
DEC-15	1,000	0	0	0	DEC-14	1,000	0	0	7,070
JAN-16	1,000	0	0	4,000	JAN-15	1,000	0	0	1,000
FEB-16	1,000	0	0	0	FEB-15	8,850	0	0	1,000
MAR-16	8,250	0	0	9,250	MAR-15	1,000	0	0	7,850
TOTAL	33,715	13,753	0	35,715	TOTAL	26,920	12,334	0	34,670
YTD	10,250	0	0	13,250	PYTD	10,850	0	0	9,850

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-8,250.00	-1,000.00	14,309.50	-962.50	4,855.00	-785.00	8,167.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	111.00	-111.00	0.00%	BILLED	05/02/16	1,000.00	PRG
DOLLARS	0.00	15,309.50	-15,309.50	0.00%	PAYMENT	03/31/16	7,250.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
21,417.00	0.00	0.00	-13,250.00	8,167.00	0.00	0.00	8,167.00
141.10							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 8,167.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

5261 /

PAGE: 1

CONFIDENTIAL

VOYNOW_024410

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	14.00	1,050.00	1,050.00
REVIEW ENGAGEMENT	0.10	5.00	1,055.00
BUSINESS TAX ENGAGEMENTS	72.60	13,841.50	14,896.50
PERSONAL TAX RETURN SERVICES	0.10	5.00	14,901.50
SPECIAL PROJECTS-MUST USE MEMO	54.30	6,515.50	21,417.00
SYSTEM GENERATED FEES	0.00	-13,250.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-13,250.00	-13,250.00
118 ROBERT KIRKHOPE	71.00	14,200.00	950.00
132 DOROTHEA BURCH	0.20	10.00	960.00
136 DAVID KUMOR	1.00	140.00	1,100.00
142 TIMOFEY S. KRAVETS	8.40	1,008.00	2,108.00
144 PHILLIP L. SALEMNO JR	4.50	630.00	2,738.00
146 BENJAMIN SIDOR	6.10	549.00	3,287.00
147 DEANNA DOLE	14.00	1,050.00	4,337.00
148 CODY MCCABE	29.40	2,205.00	6,542.00
75 Bob Seibel	2.50	525.00	7,067.00
83 Randall Franzen	4.00	1,100.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	1.00	-790.00	-785.00
11/30/15	28.50	4,855.00	4,070.00
12/31/15	0.50	-962.50	3,107.50
01/31/16	111.00	14,309.50	17,417.00
02/29/16	0.00	-1,000.00	16,417.00
03/31/16	0.00	-8,250.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

5261 /

PAGE: 2

CONFIDENTIAL

VOYNOW_024411

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 12/30/15 1 7 DEANNA DOLE 147 75 4.00 300.00 118595 B H T:
 LABOR AUDIT TIME CARD SPREADSHEET

147 DEANNA DOLE 4.00 300.00

AUDIT Other General Procedures 4.00 300.00

01/31/16 01/04/16 1 99 DEANNA DOLE 147 75 7.00 525.00 119645 B H T:
 time card spreadsheet

01/31/16 01/05/16 1 99 DEANNA DOLE 147 75 3.00 225.00 119646 B H T:
 time card spreadsheet

147 DEANNA DOLE 10.00 750.00

AUDIT Report Typing 10.00 750.00

01/31/16 01/04/16 2 21 DOROTHEA BURCH 132 50 0.10 5.00 120408 B H T:
 FAX LIFO ENTRY

132 DOROTHEA BURCH 0.10 5.00

REVIEW LIFO Computations 0.10 5.00

11/30/15 11/23/15 5 68 ROBERT KIRKHOPE 118 200 10.00 2,000.00 114771 B H T:
 11/30/15 11/24/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114772 B H T:
 11/30/15 11/25/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114773 B H T:

118 ROBERT KIRKHOPE 26.00 5,200.00

12/31/15 12/01/15 5 68 CODY MCCABE 148 75 0.50 37.50 115581 B H T:
 ORGANIZING AND PUTTING TOGETHER TAX PLANNING
 PACKETS

148 CODY MCCABE 0.50 37.50

11/30/15 11/25/15 5 68 Randall Franzen 83 275 2.00 550.00 116945 B H T:
 go to dealership to the year end planning

83 Randall Franzen 2.00 550.00

BUSTAX Tax Planning 28.50 5,787.50

01/31/16 01/18/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121310 B H T:
 01/31/16 01/19/16 5 69 ROBERT KIRKHOPE 118 200 9.00 1,800.00 121311 B H T:
 01/31/16 01/20/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121312 B H T:

118 ROBERT KIRKHOPE 29.00 5,800.00

10/31/15 10/07/15 5 69 Bob Seibel 75 210 1.00 210.00 109605 B H T:
 11/30/15 11/05/15 5 69 Bob Seibel 75 210 0.50 105.00 112952 B H T:
 Profit tie in for bank.

01/31/16 01/22/16 5 69 Bob Seibel 75 210 1.00 210.00 122531 B H T:
 follow up from visit.

75 Bob Seibel 2.50 525.00

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

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VOYNOW_024412

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16	01/20/16	5 69	Randall Franzen	83	275	2.00	550.00	120951	B H T:
go to NY and do year end work meet with Mike									
		83	Randall Franzen			2.00	550.00		
		BUSTAX Year End Tax Work				33.50	6,875.00		
01/31/16	12/30/15	5 82	BENJAMIN SIDOR	146	90	6.10	549.00	118585	B H T:
time sheet for robbie									
		146	BENJAMIN SIDOR			6.10	549.00		
		BUSTAX Client Assist UNBUDGETE				6.10	549.00		
01/31/16	01/22/16	5 90	PHILLIP L. SALEMNO J	144	140	1.00	140.00	120650	B H T:
01/31/16	01/25/16	5 90	PHILLIP L. SALEMNO J	144	140	2.50	350.00	121352	B H T:
01/31/16	01/26/16	5 90	PHILLIP L. SALEMNO J	144	140	1.00	140.00	121359	B H T:
		144	PHILLIP L. SALEMNO JR			4.50	630.00		
		BUSTAX Trial Balance Data Inpu				4.50	630.00		
09/30/15	09/18/15	7 85	DOROTHEA BURCH	132	50	0.10	5.00	109148	B H T:
scan, password protect and email									
		132	DOROTHEA BURCH			0.10	5.00		
		PERSTX Photocopying Documents				0.10	5.00		
01/31/16	01/05/16	8 22	DAVID KUMOR	136	140	1.00	140.00	119618	B H T:
TIME CARD THING									
		136	DAVID KUMOR			1.00	140.00		
		Dealership Special Project				1.00	140.00		
01/31/16	01/06/16	8 32	ROBERT KIRKHOPE	118	200	7.00	1,400.00	121284	B H T:
labor audit star									
01/31/16	12/29/15	8 32	ROBERT KIRKHOPE	118	200	9.00	1,800.00	118522	B H T:
audit - salesman									
		118	ROBERT KIRKHOPE			16.00	3,200.00		
01/31/16	01/04/16	8 32	TIMOFEY S. KRAVETS	142	120	1.40	168.00	119413	B H T:
labor audit									
01/31/16	12/29/15	8 32	TIMOFEY S. KRAVETS	142	120	7.00	840.00	118578	B H T:
labor audit									
		142	TIMOFEY S. KRAVETS			8.40	1,008.00		
01/31/16	01/04/16	8 32	CODY MCCABE	148	75	6.40	480.00	119446	B H T:
Working on Labor audit work papers, finishing									
2013 and 2015 and compliling missing information									
01/31/16	01/05/16	8 32	CODY MCCABE	148	75	3.00	225.00	119448	B H T:

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

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VOYNOW_024413

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

Star Labor Audit, working on 2014 time and
 checking all years for missing information

01/31/16	01/06/16	8 32	CODY MCCABE	148 75	1.50	112.50	119439	B H T:
Star labor audit finishing workpapers								
01/31/16	12/29/15	8 32	CODY MCCABE	148 75	11.00	825.00	118597	B H T:
Star Labor Audit work at Star								
01/31/16	12/30/15	8 32	CODY MCCABE	148 75	7.00	525.00	118598	B H T:
Working on Labor Audit workpapers								
148 CODY MCCABE					28.90	2,167.50		
Other Special Projects(detail)					53.30	6,375.50		
* * TOTAL FEES					141.10	21,417.00		

* * DEBITS & CREDITS * *

10/31/15	10/31/15	99 3		-1,000.00	92414	B H T:
11/30/15	11/30/15	99 3		-1,000.00	94780	B H T:
12/31/15	12/31/15	99 3		-1,000.00	97331	B H T:
01/31/16	01/31/16	99 3		-1,000.00	112219	B H T:
02/29/16	02/29/16	99 3		-1,000.00	121093	B H T:
03/31/16	03/31/16	99 3		-1,000.00	121756	B H T:
03/31/16	03/31/16	99 3		-7,250.00	123030	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -13,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
21,417.00	0.00	21,417.00	0.00	21,417.00	-13,250.00	8,167.00

=====

Labor Audit \$8114.50

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

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VOYNOW_024414

(1) Today's date (1) 4.26.16
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR CHRYSLER
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 4.26.16, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed on New York State Department of Labor audit of Star Chrysler payroll for 2013-2015 including recalculation of time card information in the DOL's spreadsheet format, visits to the dealership on December 29, 2015 and January 6, 2016 to gather information for the calculations, meet with auditors to find out what information they need, various phone calls with Debbie T., Steve K., Mike K. to go over what was found and how to do the calculations and recommend to have labor attorney involved to handle the audit, and various other follow up items related to this matter.

Accountants:

Randall Fraazen Deanna Dole
 Rob Kirkhope Cedy McCabe
 Tim Kravets

Amount Due 6,970.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number:

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
 TOTAL W.I.P.: _____

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH CLIENT # / FILE # W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

BILL # : _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024415

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

06/01/2016

Client: 5261

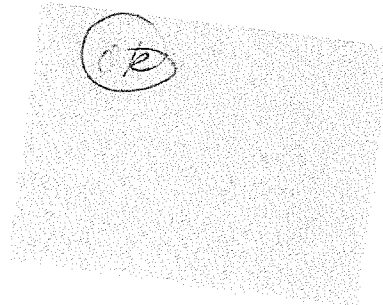
STAR CHRYSLER PLYMOUTH JEEP
ATTN: DEBBIE T.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 421

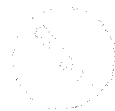
PROFESSIONAL SERVICES:

4,970.00

PROGRESS BILLING FOR WORK
COMPLETED ON NEW YORK STATE
DEPARTMENT OF LABOR AUDIT OF STAR
CHRYSLER PAYROLL FOR 2013-2015
INCLUDING RECALCULATION OF TIME
CARD INFORMATION IN THE DOL'S
SPREADSHEET FORMAT. VISIT TO THE
DEALERSHIP ON DECEMBER 29, 2015 TO
GATHER INFORMATION FOR THE
CALCULATIONS. MEET WITH AUDITORS TO
FIND OUT WHAT INFORMATION THEY
NEED. VARIOUS PHONE CALLS WITH
DEBBIE T, STEVE K. AND MIKE K. TO GO
OVER WHAT WAS FOUND AND HOW TO DO
THE CALCULATIONS AND RECOMMEND TO
HAVE LABOR ATTORNEY INVOLVED TO
HANDLE THE AUDIT AND VARIOUS OTHER
FOLLOW UP ITEMS RELATED TO THIS
MATTER.



ACCOUNTANTS	HOURS
RANDALL FRANZEN	2.8
ROB KIRKHOPE	5.9
TIM KRAVETS	7.2
DEANNE DOLE	5.6
CODY MCCABE	<u>10.1</u>
	31.6



Invoice Total

\$4,970.00

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VOYNOW_024416

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

04/28/2016

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

Invoice: 421

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

4970

~~6,970.00~~

PROGRESS BILLING FOR WORK
COMPLETED ON NEW YORK STATE
DEPARTMENT OF LABOR AUDIT OF STAR
CHRYSLER PAYROLL FOR 2013-2015
INCLUDING RECALCULATION OF TIME
CARD INFORMATION IN THE DOL'S
SPREADSHEET FORMAT, VISITS TO THE
DEALERSHIP ON DECEMBER 29, 2015 AND
~~JANUARY 6, 2016~~ TO GATHER
INFORMATION FOR THE CALCULATIONS,
MEET WITH AUDITORS TO FIND OUT WHAT
INFORMATION THEY NEED, VARIOUS
PHONE CALLS WITH DEBBIE T, STEVE K.
AND MIKE K. TO GO OVER WHAT WAS
FOUND AND HOW TO DO THE
CALCULATIONS AND RECOMMEND TO
HAVE LABOR ATTORNEY INVOLVED TO
HANDLE THE AUDIT AND VARIOUS OTHER
FOLLOW UP ITEMS RELATED TO THIS
MATTER.

ACCOUNTANTS HRS

RANDALL FRANZEN, ROB KIRKHOPE

TIM KRAVETS, DEANNA DOLE, CODY MCCABE

Randall Franzen	2.8
Rob Kirkhope	5.9
Tim	7.2
Deanna	5.6
Cody	10.1
	<u>31.6</u>

Invoice Total

4970

~~\$6,970.00~~

CONFIDENTIAL

VOYNOW_024417

VOYNOW_024418

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Billing Worksheet Tuesday, April 26, 2016 January 1, 1900 - April 26, 2016

Office: MAIN

Partner: 83

Manager: 75

Associate:

Phone (Business):

E-mail:

JEEP

5261

STA.

ATTN: HERN BLVD
BOJSE, NY 11361

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
04/01/16	Invoice #191				
04/26/16	Amount Due		04/01/16	1,000.00	1,000.00
					1,000.00

Aging WIP & A/R

	04/26/2016	03/31/2016	02/29/2016	01/31/2016	12/31/2015+	Total
WIP	(587.50)	(7,985.00)	(725.00)	0.00	0.00	(9,297.50)
A/R	1,000.00	0.00	0.00	0.00	0.00	1,000.00

Last Invoice & Receipt

Date
Last Invoice 04/01/16
Last Receipt 03/31/16

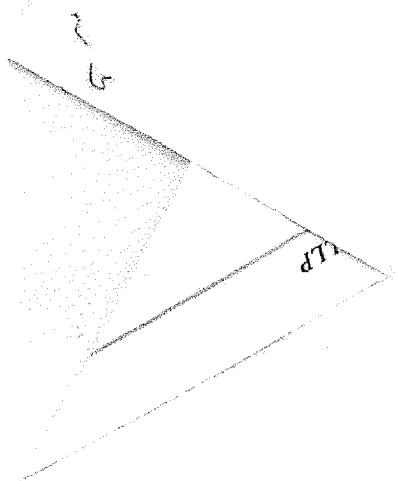
* Billing Instructions:

Time & Expenses Available to be billed

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Not
RETAINER	STAR CHRYSLER	63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	0.00	-3,000.00	
SPECIAL PROJECTS										
SPECIAL		83	CLIENTMEET	02/26/16	Time:	275.00	100	0.00	275.00	
SPECIAL		83	CLIENTMEET	04/12/16	Time:	275.00	150	0.00	137.50	

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VOYNOW_024419

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, April 26, 2016

January 1, 1900 - April 26, 2016

5261

STAR CHRYLSER

STAR CHRYSLER PLYMOUTH JEEP

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Phone (Business):

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
04/01/16	Invoice #191		04/01/16	1,000.00	1,000.00
04/26/16	Amount Due				1,000.00

Aging WIP & A/R

	04/26/2016	03/31/2016	02/29/2016	01/31/2016	12/31/2015+	Total
WIP	(587.50)	(7,985.00)	(725.00)	0.00	0.00	(9,297.50)
A/R	1,000.00	0.00	0.00	0.00	0.00	1,000.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	04/01/16	1,000.00
Last Receipt	03/31/16	(7,250.00)

* Billing Instructions:

5261 STAR CHRYLSER		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	-3,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	CLIENTMEET	02/26/16	Time:	275.00	1.00	0.00	275.00	Comments: go over the labor suit issues and look over the spread sheet
SPECIAL	SPECIAL	83	CLIENTMEET	04/12/16	Time:	275.00	0.50	0.00	137.50	Comments: call from Steve to go over info he needs for the bank

Printed by 75 on 4/26/2016 at 2:04 PM

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VOYNOW_024420

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Tuesday, April 26, 2016

January 1, 1900 - April 26, 2016

5261	STAR CHRYLSE		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	83	CLIENTMEET	04/21/16	Time:	275.00	1.00	0.00	275.00	Comments: get info for Steve and the bank per the emails
SPECIAL PROJECTS Totals						2.50	0.00	687.50		
TAX SERVICES										
TAX	1120S	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-7,250.00	*Biller: 1.12 Comments: calls from Steve again to get info out to his banker
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.00	0.30	0.00	45.00	
TAX	1120S	83	PARTREV	03/25/16	Time:	275.00	0.80	0.00	220.00	
TAX SERVICES Totals						1.10	0.00	-6,985.00		
Client STAR CHRYLSE Totals						3.60	0.00	-9,297.50		
Report Totals						3.60	0.00	-9,297.50		

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VOYNOW_024421

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
APR-15	1,000	0	0	3,000	APR-14	1,000	0	0	8,750
MAY-15	1,000	0	0	0	MAY-14	1,000	0	0	2,000
JUN-15	1,000	0	0	1,000	JUN-14	1,000	0	0	0
JUL-15	1,000	0	0	1,000	JUL-14	1,000	0	0	3,000
AUG-15	1,000	0	0	1,000	AUG-14	1,000	0	0	1,000
SEP-15	15,465	13,753	0	0	SEP-14	8,070	12,334	0	0
OCT-15	1,000	0	0	8,920	OCT-14	1,000	0	0	1,000
NOV-15	1,000	0	0	7,545	NOV-14	1,000	0	0	2,000
DEC-15	1,000	0	0	0	DEC-14	1,000	0	0	7,070
JAN-16	1,000	0	0	4,000	JAN-15	1,000	0	0	1,000
FEB-16	1,000	0	0	0	FEB-15	8,850	0	0	1,000
MAR-16	8,250	0	0	9,250	MAR-15	1,000	0	0	7,850
TOTAL	33,715	13,753	0	35,715	TOTAL	26,920	12,334	0	34,670
YTD	10,250	0	0	13,250	PYTD	10,850	0	0	9,850

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-8,250.00	-1,000.00	14,309.50	-962.50	4,855.00	-785.00	8,167.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	111.00	-111.00	0.00%	BILLED	05/02/16	1,000.00	PRG
DOLLARS	0.00	15,309.50	-15,309.50	0.00%	PAYMENT	03/31/16	7,250.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
21,417.00	0.00	0.00	-13,250.00	8,167.00	0.00	0.00	8,167.00
141.10							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 8,167.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

5261 /

PAGE: 1

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VOYNOW_024422

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	14.00	1,050.00	1,050.00
REVIEW ENGAGEMENT	0.10	5.00	1,055.00
BUSINESS TAX ENGAGEMENTS	72.60	13,841.50	14,896.50
PERSONAL TAX RETURN SERVICES	0.10	5.00	14,901.50
SPECIAL PROJECTS-MUST USE MEMO	54.30	6,515.50	21,417.00
SYSTEM GENERATED FEES	0.00	-13,250.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-13,250.00	-13,250.00
118 ROBERT KIRKHOPE	71.00	14,200.00	950.00
132 DOROTHEA BURCH	0.20	10.00	960.00
136 DAVID KUMOR	1.00	140.00	1,100.00
142 TIMOFEY S. KRAVETS	8.40	1,008.00	2,108.00
144 PHILLIP L. SALEMNO JR	4.50	630.00	2,738.00
146 BENJAMIN SIDOR	6.10	549.00	3,287.00
147 DEANNA DOLE	14.00	1,050.00	4,337.00
148 CODY MCCABE	29.40	2,205.00	6,542.00
75 Bob Seibel	2.50	525.00	7,067.00
83 Randall Franzen	4.00	1,100.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	1.00	-790.00	-785.00
11/30/15	28.50	4,855.00	4,070.00
12/31/15	0.50	-962.50	3,107.50
01/31/16	111.00	14,309.50	17,417.00
02/29/16	0.00	-1,000.00	16,417.00
03/31/16	0.00	-8,250.00	8,167.00
-----	-----	-----	-----
** TOTAL	141.10	8,167.00	

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

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VOYNOW_024423

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16 12/30/15 1 7 DEANNA DOLE 147 75 4.00 300.00 118595 B H T:
 LABOR AUDIT TIME CARD SPREADSHEET

147 DEANNA DOLE 4.00 300.00

AUDIT Other General Procedures 4.00 300.00

01/31/16 01/04/16 1 99 DEANNA DOLE 147 75 7.00 525.00 119645 B H T:
 time card spreadsheet

01/31/16 01/05/16 1 99 DEANNA DOLE 147 75 3.00 225.00 119646 B H T:
 time card spreadsheet

147 DEANNA DOLE 10.00 750.00

AUDIT Report Typing 10.00 750.00

01/31/16 01/04/16 2 21 DOROTHEA BURCH 132 50 0.10 5.00 120408 B H T:
 FAX LIFO ENTRY

132 DOROTHEA BURCH 0.10 5.00

REVIEW LIFO Computations 0.10 5.00

11/30/15 11/23/15 5 68 ROBERT KIRKHOPE 118 200 10.00 2,000.00 114771 B H T:
 11/30/15 11/24/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114772 B H T:
 11/30/15 11/25/15 5 68 ROBERT KIRKHOPE 118 200 8.00 1,600.00 114773 B H T:

118 ROBERT KIRKHOPE 26.00 5,200.00

12/31/15 12/01/15 5 68 CODY MCCABE 148 75 0.50 37.50 115581 B H T:
 ORGANIZING AND PUTTING TOGETHER TAX PLANNING
 PACKETS

148 CODY MCCABE 0.50 37.50

11/30/15 11/25/15 5 68 Randall Franzen 83 275 2.00 550.00 116945 B H T:
 go to dealership to the year end planning

83 Randall Franzen 2.00 550.00

BUSTAX Tax Planning 28.50 5,787.50

01/31/16 01/18/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121310 B H T:
 01/31/16 01/19/16 5 69 ROBERT KIRKHOPE 118 200 9.00 1,800.00 121311 B H T:
 01/31/16 01/20/16 5 69 ROBERT KIRKHOPE 118 200 10.00 2,000.00 121312 B H T:

118 ROBERT KIRKHOPE 29.00 5,800.00

10/31/15 10/07/15 5 69 Bob Seibel 75 210 1.00 210.00 109605 B H T:
 11/30/15 11/05/15 5 69 Bob Seibel 75 210 0.50 105.00 112952 B H T:
 Profit Lie in for bank.

01/31/16 01/22/16 5 69 Bob Seibel 75 210 1.00 210.00 122531 B H T:
 follow up from visit.

75 Bob Seibel 2.50 525.00

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VOYNOW_024424

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/16	01/20/16	5 69	Randall Franzen	83	275	2.00	550.00	120951	B H T:
go to NY and do year end work meet with Mike									
		83	Randall Franzen			2.00	550.00		
			BUSTAX Year End Tax Work			33.50	6,875.00		
01/31/16	12/30/15	5 82	BENJAMIN SIDOR	146	90	6.10	549.00	118585	B H T:
time sheet for robbie									
		146	BENJAMIN SIDOR			6.10	549.00		
			BUSTAX Client Assist UNBUDGETE			6.10	549.00		
01/31/16	01/22/16	5 90	PHILLIP L. SALEMNO J	144	140	1.00	140.00	120650	B H T:
01/31/16	01/25/16	5 90	PHILLIP L. SALEMNO J	144	140	2.50	350.00	121352	B H T:
01/31/16	01/26/16	5 90	PHILLIP L. SALEMNO J	144	140	1.00	140.00	121359	B H T:
		144	PHILLIP L. SALEMNO JR			4.50	630.00		
			BUSTAX Trial Balance Data Inpu			4.50	630.00		
09/30/15	09/18/15	7 85	DOROTHEA BURCH	132	50	0.10	5.00	109148	B H T:
scan, password protect and email									
		132	DOROTHEA BURCH			0.10	5.00		
			PERSTX Photocopying Documents			0.10	5.00		
01/31/16	01/05/16	8 22	DAVID KUMOR	136	140	1.00	140.00	119618	B H T:
TIME CARD THING									
		136	DAVID KUMOR			1.00	140.00		
			Dealership Special Project			1.00	140.00		
01/31/16	01/06/16	8 32	ROBERT KIRKHOPE	118	200	7.00	1,400.00	121284	B H T:
labor audit star									
01/31/16	12/29/15	8 32	ROBERT KIRKHOPE	118	200	9.00	1,800.00	118522	B H T:
audit - salesman									
		118	ROBERT KIRKHOPE			16.00	3,200.00		
01/31/16	01/04/16	8 32	TIMOFEY S. KRAVETS	142	120	1.40	168.00	119413	B H T:
labor audit									
01/31/16	12/29/15	8 32	TIMOFEY S. KRAVETS	142	120	7.00	840.00	118578	B H T:
labor audit									
		142	TIMOFEY S. KRAVETS			8.40	1,008.00		
01/31/16	01/04/16	8 32	CODY MCCABE	148	75	6.40	480.00	119446	B H T:
Working on Labor audit work papers, finishing									
2013 and 2015 and compiling missing information									
01/31/16	01/05/16	8 32	CODY MCCABE	148	75	3.00	225.00	119448	B H T:

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DWIP SORT ON CLIENT ID

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VOYNOW_024425

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

Star Labor Audit, working on 2014 time and
 checking all years for missing information

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
01/31/16	01/06/16	8 32	CODY MCCABE	148	75	1.50	112.50	119439	B H T:
Star labor audit finishing workpapers									
01/31/16	12/29/15	8 32	CODY MCCABE	148	75	11.00	825.00	118597	B H T:
Star Labor Audit work at Star									
01/31/16	12/30/15	8 32	CODY MCCABE	148	75	7.00	525.00	118598	B H T:
Working on Labor Audit workpapers									
148 CODY MCCABE						28.90	2,167.50		
Other Special Projects(detail)						53.30	6,375.50		
* * TOTAL FEES						141.10	21,417.00		

* * DEBITS & CREDITS * *

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
10/31/15	10/31/15	99 3					-1,000.00	92414	B H T:
11/30/15	11/30/15	99 3					-1,000.00	94780	B H T:
12/31/15	12/31/15	99 3					-1,000.00	97331	B H T:
01/31/16	01/31/16	99 3					-1,000.00	112219	B H T:
02/29/16	02/29/16	99 3					-1,000.00	121093	B H T:
03/31/16	03/31/16	99 3					-1,000.00	121756	B H T:
03/31/16	03/31/16	99 3					-7,250.00	123030	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -13,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
21,417.00	0.00	21,417.00	0.00	21,417.00	-13,250.00	8,167.00

Labor Audit \$8114.50

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VOYNOW_024426

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 03/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

Star Labor Audit, working on 2014 time and
 checking all years for missing information

01/31/16	01/06/16	8 32	CODY MCCABE	148 75	1.50	112.50	119439	B H T:
Star labor audit finishing workpapers								
01/31/16	12/29/15	8 32	CODY MCCABE	148 75	11.00	825.00	118597	B H T:
Star Labor Audit work at Star								
01/31/16	12/30/15	8 32	CODY MCCABE	148 75	7.00	525.00	118598	B H T:
Working on Labor Audit workpapers								
148 CODY MCCABE					28.90	2,167.50		
Other Special Projects(detail)					53.30	6,375.50		
* * TOTAL FEES					141.10	21,417.00		

* * DEBITS & CREDITS * *

10/31/15	10/31/15	99 3		-1,000.00	92414	B H T:
11/30/15	11/30/15	99 3		-1,000.00	94780	B H T:
12/31/15	12/31/15	99 3		-1,000.00	97331	B H T:
01/31/16	01/31/16	99 3		-1,000.00	112219	B H T:
02/29/16	02/29/16	99 3		-1,000.00	121093	B H T:
03/31/16	03/31/16	99 3		-1,000.00	121756	B H T:
03/31/16	03/31/16	99 3		-7,250.00	123030	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -13,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
21,417.00	0.00	21,417.00	0.00	21,417.00	-13,250.00	8,167.00
=====						

Labor Audit \$8114.50

26 Apr 2016 14:10

DWIP SORT ON CLIENT ID

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VOYNOW_024427

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.3.16
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR CHRYSLER JEEP
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 3.3.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2015 closing of the books
 preparation of Federal , State and city
 corporate tax returns.

Accountant

Amount Due 7,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,850

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH:

W.I.P. TO HOLD:

CLIENT # / FILE #

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL #

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 7,250.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 7,250.00

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VOYNOW_024428

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VOYNOW_024429

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP
206-26 NORTHERN BLVD

Invoice: 343

BAYSIDE, NY 11361

Attn Debbie T

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015
CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.

7,250.00

Invoice Total

\$7,250.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$1,000.00
03/01/16	Invoice #115		1,000.00		2,000.00
03/04/16	Invoice #343		7,250.00		9,250.00
03/04/16	Amount Due				<u>\$9,250.00</u>

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VOYNOW_024430

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5261

STAR CHRYSLER PLYMOUTH JEEP

Invoice: 343

ATTN: DEBBIE T.

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF CORPORATE TAX RETURNS.	7,250.00
---	----------

Invoice Total	<u><u>\$7,250.00</u></u>
---------------	--------------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$1,000.00
03/01/16	Invoice #115		1,000.00		2,000.00
03/04/16	Invoice #343		7,250.00		9,250.00
03/04/16	Amount Due				<u><u>\$9,250.00</u></u>

CONFIDENTIAL

VOYNOW_024431

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR CHRY PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2014
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,075.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #
1 _____

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # 70540

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024432

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VOYNOW_024433

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 23560

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2014 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND
CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 4,075.00</u>
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VOYNOW_024434

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-14	1,000	0	0	1,000	OCT-13	1,000	0	0	0
NOV-14	1,000	0	0	2,000	NOV-13	1,000	0	0	0
DEC-14	1,000	0	0	7,070	DEC-13	1,000	0	0	13,375
JAN-15	1,000	0	0	1,000	JAN-14	1,000	0	0	2,000
FEB-15	8,850	0	0	1,000	FEB-14	7,750	0	0	0
MAR-15	1,000	0	0	7,850	MAR-14	1,000	0	0	0
APR-15	1,000	0	0	3,000	APR-14	1,000	0	0	8,750
MAY-15	1,000	0	0	0	MAY-14	1,000	0	0	2,000
JUN-15	1,000	0	0	1,000	JUN-14	1,000	0	0	0
JUL-15	1,000	0	0	1,000	JUL-14	1,000	0	0	3,000
AUG-15	1,000	0	0	1,000	AUG-14	1,000	0	0	1,000
SEP-15	1,000	0	0	0	SEP-14	8,070	12,334	0	0
TOTAL	19,850	0	0	25,920	TOTAL	25,820	12,334	0	30,125
YTD	16,850	0	0	15,850	PYTD	22,820	12,334	0	16,750

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	0.00	0.00	0.00	0.00	2,000.00	A/R
WIP	185.00	2,871.00	-1,000.00	2,627.00	-1,000.00	-2,971.00	712.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	87.90	-87.90	0.00%	BILLED	12/01/15	1,000.00	PRG
DOLLARS	0.00	14,926.00	-14,926.00	0.00%	PAYMENT	08/31/15	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
20,562.00	0.00	0.00	-19,850.00	712.00	2,000.00	0.00	2,712.00
117.10							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 712.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

06 Oct 2015 15:59

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VOYNOW_024435

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	0.50	137.50	137.50
BUSINESS TAX ENGAGEMENTS	88.90	15,652.00	15,789.50
INTERIM SERVICES	20.00	3,600.00	19,389.50
SPECIAL PROJECTS-MUST USE MEMO	7.70	1,172.50	20,562.00
SYSTEM GENERATED FEES	0.00	-19,850.00	712.00
** TOTAL	117.10	712.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
118 ROBERT KIRKHOPE	0.00	-19,850.00	-19,850.00
136 DAVID KUMOR	62.20	11,496.00	-8,354.00
142 TIMOFEY S. KRAVETS	6.40	825.50	-7,528.50
144 PHILLIP L. SALEMNO JR	5.00	600.00	-6,928.50
146 BENJAMIN SIDOR	17.70	2,478.00	-4,450.50
147 DEANNA DOLE	0.30	27.00	-4,423.50
220 Temp User1	1.20	90.00	-4,333.50
48 Kenneth Mann	3.20	160.00	-4,173.50
56 Hugh Whyte	1.00	275.00	-3,898.50
63 Betteann Norris	0.50	137.50	-3,761.00
75 Bob Seibel	0.30	30.00	-3,731.00
83 Randall Franzen	13.30	2,793.00	-938.00
	6.00	1,650.00	712.00
** TOTAL	117.10	712.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-1,000.00	-1,000.00
11/30/14	29.20	4,636.00	3,636.00
12/31/14	0.00	-1,000.00	2,636.00
01/31/15	24.60	3,630.00	6,266.00
02/28/15	5.10	-8,452.50	-2,186.50
03/31/15	8.30	215.50	-1,971.00
04/30/15	0.00	-1,000.00	-2,971.00
05/31/15	0.00	-1,000.00	-3,971.00
06/30/15	20.30	2,627.00	-1,344.00
07/31/15	0.00	-1,000.00	-2,344.00
08/31/15	23.40	2,871.00	527.00
09/30/15	6.20	185.00	712.00
** TOTAL	117.10	712.00	

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

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VOYNOW_024436

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
09/30/15	08/31/15	2 93	Hugh Whyte	56	275	0.50	137.50	100096	B H T:
		56	Hugh Whyte			0.50	137.50		
			REVIEW Partner Review			0.50	137.50		
01/31/15	01/06/15	5 21	Kenneth Mann	48	275	0.30	82.50	77013	B H T:
		48	Kenneth Mann			0.30	82.50		
			BUSTAX LIFO Computations			0.30	82.50		
03/31/15	03/02/15	5 61	DAVID KUMOR EXTENSION GOING OVER RETURN	136	140	1.40	196.00	77965	B H T:
03/31/15	03/11/15	5 61	DAVID KUMOR E FILE EXT	136	140	0.30	42.00	79225	B H T:
		136	DAVID KUMOR			1.70	238.00		
03/31/15	03/02/15	5 61	PHILLIP L. SALEMNO J 144	144	140	2.80	392.00	78701	B H T:
08/31/15	08/26/15	5 61	PHILLIP L. SALEMNO J 144	144	140	0.50	70.00	99828	B H T:
08/31/15	08/27/15	5 61	PHILLIP L. SALEMNO J 144	144	140	4.10	574.00	99832	B H T:
08/31/15	08/28/15	5 61	PHILLIP L. SALEMNO J 144	144	140	3.30	462.00	99835	B H T:
		144	PHILLIP L. SALEMNO JR			10.70	1,498.00		
06/30/15	06/23/15	5 61	BENJAMIN SIDOR 3115	146	90	0.20	18.00	92728	B H T:
06/30/15	06/25/15	5 61	BENJAMIN SIDOR 3115 corrections	146	90	0.10	9.00	92733	B H T:
		146	BENJAMIN SIDOR			0.30	27.00		
09/30/15	09/11/15	5 61	Betteann Norris process tax return	63	100	0.30	30.00	100548	B H T:
		63	Betteann Norris			0.30	30.00		
			BUSTAX Federal Tax Return Prep			13.00	1,793.00		
11/30/14	11/24/14	5 68	ROBERT KIRKHOPE	118	180	9.00	1,620.00	68667	B H T:
11/30/14	11/25/14	5 68	ROBERT KIRKHOPE	118	180	9.00	1,620.00	68668	B H T:
11/30/14	11/26/14	5 68	ROBERT KIRKHOPE	118	180	7.20	1,296.00	68669	B H T:
		118	ROBERT KIRKHOPE			25.20	4,536.00		
			BUSTAX Tax Planning			25.20	4,536.00		
01/31/15	01/19/15	5 69	ROBERT KIRKHOPE year end	118	180	11.00	1,980.00	72632	B H T:
01/31/15	01/20/15	5 69	ROBERT KIRKHOPE year end	118	180	11.00	1,980.00	72633	B H T:
		118	ROBERT KIRKHOPE			22.00	3,960.00		

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

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VOYNOW_024437

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

03/31/15	03/02/15	5 69	Bob Seibel	75	210	0.30	63.00	79036	B H T:	
			Extension.							
03/31/15	03/24/15	5 69	Bob Seibel	75	210	1.00	210.00	84888	B H T:	TPR
			Research & phone calls with Debbie & Vivian to							
			determine basis in 211-44 Jamaica Ave.							
08/31/15	08/24/15	5 69	Bob Seibel	75	210	1.50	315.00	102682	B H T:	TPR
			Go over cost seg study from ETS and go over							
			questions with Sarah and Henry & conf call with							
			Henry & Dave H.							
08/31/15	08/25/15	5 69	Bob Seibel	75	210	2.50	525.00	102689	B H T:	TPR
			Go over cost seg with Henry from ETS and changes							
			and tie in & record cost seg on books review and							
			give to Phil to begin							
			running returns.							
08/31/15	08/26/15	5 69	Bob Seibel	75	210	1.00	210.00	102672	B H T:	TPR
			Final changes from ETS on 481a and give to Phil							
			to run return.							
08/31/15	08/27/15	5 69	Bob Seibel	75	210	2.00	420.00	102698	B H T:	
			Review tax return.							
08/31/15	08/28/15	5 69	Bob Seibel	75	210	1.50	315.00	102701	B H T:	
			Review returns & in for RF to review.							
09/30/15	08/31/15	5 69	Bob Seibel	75	210	0.50	105.00	102935	B H T:	
			Tax return.							
09/30/15	09/10/15	5 69	Bob Seibel	75	210	2.00	420.00	103074	B H T:	TPR
			3115's and in for processing.							
09/30/15	09/11/15	5 69	Bob Seibel	75	210	0.50	105.00	103087	B H T:	
			out							
09/30/15	09/14/15	5 69	Bob Seibel	75	210	0.50	105.00	104294	B H T:	
			Q							
		75	Bob Seibel			13.30	2,793.00			
11/30/14	11/25/14	5 69	Randall Franzen	83	275	4.00	1,100.00	66936	B H T:	PLAN
			go to NY and do tax planning							Y/E
01/31/15	01/21/15	5 69	Randall Franzen	83	275	2.00	550.00	73640	B H T:	
			go to dealership in NY and do the year end							
		83	Randall Franzen			6.00	1,650.00			
			BUSTAX Year End Tax Work			41.30	8,403.00			
02/28/15	02/06/15	5 90	DAVID KUMOR	136	125	1.40	175.00	74090	B H T:	
			ADJUSTING ENTRIES							
			GOING OVER TRIAL							
03/31/15	02/28/15	5 90	DAVID KUMOR	136	125	2.50	312.50	76476	B H T:	
			ADJUSTING ENTRIES							
			LIFO							
			UNICAP							
		136	DAVID KUMOR			3.90	487.50			
02/28/15	01/28/15	5 90	Temp User1	220	50	3.20	160.00	73224	B H T:	
		220	Temp User1			3.20	160.00			

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VOYNOW_024438

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Trial Balance Data Inpu 7.10 647.50

09/30/15 09/02/15 5 97 DEANNA DOLE 147 75 1.20 90.00 100006 B H T:

147 DEANNA DOLE 1.20 90.00

BUSTAX Math/Proof Report/Retur 1.20 90.00

01/31/15 01/24/15 5 99 DAVID KUMOR 136 125 0.30 37.50 71933 B H T:

02/28/15 02/02/15 5 99 PUTTING TOGETHER TRIAL TO BE ENTERED
 DAVID KUMOR 136 125 0.50 62.50 74043 B H T:
 GETTING WORKPAPERS TOGETHER

136 DAVID KUMOR 0.80 100.00

BUSTAX Report Typing 0.80 100.00

06/30/15 06/10/15 6 1 ROBERT KIRKHOPE 118 200 8.00 1,600.00 92824 B H T:

06/30/15 06/11/15 6 1 ROBERT KIRKHOPE 118 200 7.00 1,400.00 92825 B H T:

interim interim

118 ROBERT KIRKHOPE 15.00 3,000.00

INTSER Interim Visit Planning 15.00 3,000.00

06/30/15 06/10/15 6 20 TIMOFEY S. KRAVETS 142 120 5.00 600.00 91720 B H T:

service

142 TIMOFEY S. KRAVETS 5.00 600.00

INTSER Service Dept Analysis 5.00 600.00

08/31/15 08/25/15 8 32 PHILLIP L. SALEMNO J 144 140 1.80 252.00 99823 B H T:

3115 PREP

08/31/15 08/26/15 8 32 PHILLIP L. SALEMNO J 144 140 2.20 308.00 99824 B H T:

3115 prep

08/31/15 08/27/15 8 32 PHILLIP L. SALEMNO J 144 140 2.30 322.00 99833 B H T:

3115 Prep

08/31/15 08/28/15 8 32 PHILLIP L. SALEMNO J 144 140 0.70 98.00 99836 B H T:

3115 Prep

144 PHILLIP L. SALEMNO JR 7.00 980.00

09/30/15 09/01/15 8 32 Kenneth Mann 48 275 0.30 82.50 102887 B H T:

REVIEW 3115'S

09/30/15 09/10/15 8 32 Kenneth Mann 48 275 0.40 110.00 103035 B H T:

review 3115's

48 Kenneth Mann 0.70 192.50

Other Special Projects(detail) 7.70 1,172.50

) I

I

) TPR

) TPR

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

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VOYNOW_024439

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL FEES 117.10 20,562.00

* * DEBITS & CREDITS * *

10/31/14	10/31/14	99	3	-1,000.00	44634	B H T:
11/30/14	11/30/14	99	3	-1,000.00	51520	B H T:
12/31/14	09/30/14	99	3	-1,000.00	54090	B H T:
01/31/15	01/31/15	99	3	-1,000.00	66033	B H T:
02/28/15	02/28/15	99	3	-1,000.00	66616	B H T:
02/28/15	02/28/15	99	3	-7,850.00	75374	B H T:
03/31/15	03/31/15	99	3	-1,000.00	68143	B H T:
04/30/15	04/30/15	99	3	-1,000.00	72470	B H T:
05/31/15	05/31/15	99	3	-1,000.00	75463	B H T:
06/30/15	06/30/15	99	3	-1,000.00	76009	B H T:
07/31/15	07/31/15	99	3	-1,000.00	86197	B H T:
08/31/15	08/31/15	99	3	-1,000.00	86943	B H T:
09/30/15	09/30/15	99	3	-1,000.00	88902	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,850.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
20,562.00	0.00	20,562.00	0.00	20,562.00	-19,850.00	712.00
						=====

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

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VOYNOW_024440

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>METRO CHRYSLER PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,470.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD)

(PROGRESS)

(FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # : 25559

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

S.K. 1040

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VOYNOW_024441

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VOYNOW_024442

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 23559

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,470.00

POSTED

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VOYNOW_024443

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>9.30.15</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,470.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # 2358

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

J.K. 1040

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VOYNOW_024444

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VOYNOW_024445

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23556

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,470.00

POSTED

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VOYNOW_024446

(1) Today's date (1) 9.30.15
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.30.15, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,470.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # : 20553

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

M.K. 1040

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VOYNOW_024447

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VOYNOW_024448

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 23553

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$3,470.00

POSTED

CONFIDENTIAL

VOYNOW_024449

(1) Today's date (1) 9.30.15
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR CHRY PLYM
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) , 200
 through the Month Ending (5b) 9.30.15 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying construction and NYC real estate tax documents. Gather and send information to Engineering Tax Services for cost segregation study and review of ETS projection and price quote. Review of cost segregation study completed by ETS and reconcile to Depreciation Schedule and General Ledger and record Section 481A adjustment. Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated Section 481A adjustment. Review of IRS form 3115 prepared by ETS for changes in accounting method number 7. Preparation of IRS forms 3115 for changes in accounting method numbers 21, 184, 186, 187, 192, and 206 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 6,920.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

DATE BILLED:

TOTAL W.I.P.:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER:

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

WRITE UP / (DOWN):

BILL # 2353

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024450

CONFIDENTIAL

VOYNOW_024451

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 23558

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW DEPRECIATION SCHEDULE TO DETERMINE RETIRED ASSETS AND REMOVE FROM DEPRECIATION SCHEDULE AND GENERAL LEDGER AND DETERMINE ASSOCIATED SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS 3115 PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 6,920.00

CONFIDENTIAL

VOYNOW_024452

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.6.15
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR CHRYSLER JEEP
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 1.31.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2014 closing of the books
preparation of Federal , State and city
corporate tax returns.
~~PREPARATION~~ OF New Tangible property rules
Progress Change to application

Accountant

Amount Due 7,850.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
LAST YEAR BILL: 6,750 TOTAL W.I.P.:
DATE BILLED: W.I.P. TO TRANSFER:
BILLED THROUGH W.I.P. TO HOLD:
CLIENT # / FILE # W.I.P. TO CLEAR:
CLIENT NAME: WRITE UP / DOWN:
BILL # : 2043
DATE KEYRUNCHED: BILL
TOTAL AMOUNT BILLABLE: 7,850.00
LESS RETAINERS AND OR PROGRESS BILLING:
AMOUNT OF BILL: 7,850.00

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VOYNOW_024453

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VOYNOW_024454

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 9, 2015

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 23436

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2014 CLOSING OF
THE BOOKS, PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS
AND PROGRESS CHARGE FOR APPLICATION
FOR NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 7,850.00

CONFIDENTIAL

VOYNOW_024455

(1) Today's date (1) 9.24.14
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR CHRY PLYM
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 9.24.14, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2013
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,680.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : 23076

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024456

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2014

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 23076

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2013 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,680.00

CONFIDENTIAL

VOYNOW_024457

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

MOST RECENT 12 MONTHS					PRIOR 12 MONTHS				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-13	1,000	0	0	0	OCT-12	1,000	0	0	0
NOV-13	1,000	0	0	0	NOV-12	1,000	0	0	11,315
DEC-13	1,000	0	0	13,375	DEC-12	1,000	0	0	0
JAN-14	1,000	0	0	2,000	JAN-13	1,000	0	0	0
FEB-14	7,750	0	0	0	FEB-13	1,000	0	0	0
MAR-14	1,000	0	0	0	MAR-13	7,525	0	0	0
APR-14	1,000	0	0	8,750	APR-13	1,000	0	0	0
MAY-14	1,000	0	0	2,000	MAY-13	1,000	0	0	0
JUN-14	1,000	0	0	0	JUN-13	1,000	0	0	11,525
JUL-14	1,000	0	0	3,000	JUL-13	1,000	0	0	0
AUG-14	1,000	0	0	1,000	AUG-13	1,000	0	0	0
SEP-14	1,000	0	0	0	SEP-13	12,375	17,831	0	4,000
TOTAL	18,750	0	0	30,125	TOTAL	29,900	17,831	0	26,840
YTD	15,750	0	0	16,750	PYTD	26,900	17,831	0	15,525

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-875.00	622.50	3,345.00	-106.00	-59.00	-8,192.00	-5,264.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	79.80	-79.80	0.00%	BILLED	12/01/14	1,000.00	PRG
DOLLARS	0.00	12,415.50	-12,415.50	0.00%	PAYMENT	08/18/14	1,000.00	SN

WORK-IN-PROCESS				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
13,485.50	0.00	0.00	-18,750.00	-5,264.50	1,000.00	0.00	-4,264.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -5,264.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID 5261 /

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CONFIDENTIAL

VOYNOW_024458

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	50.50	7,960.50	8,235.50
INTERIM SERVICES	32.00	5,125.00	13,360.50
SPECIAL PROJECTS-MUST USE MEMO	1.00	125.00	13,485.50
SYSTEM GENERATED FEES	0.00	-18,750.00	-5,264.50
** TOTAL	84.50	-5,264.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
118 ROBERT KIRKHOPE	0.00	-18,750.00	-18,750.00
135 VINCENT BUCOLO	41.00	7,380.00	-11,370.00
136 DAVID KUMOR	1.70	203.00	-11,167.00
138 MIKE CORRIGAN	11.30	1,245.50	-9,921.50
139 KAITLYN M. METZ	5.30	404.00	-9,517.50
142 TIMOFEY S. KRAVETS	0.90	45.00	-9,472.50
48 Kenneth Mann	9.40	938.00	-8,534.50
56 Hugh Whyte	0.60	165.00	-8,369.50
63 Betteann Norris	1.00	275.00	-8,094.50
75 Bob Seibel	0.30	30.00	-8,064.50
83 Randall Franzen	9.00	1,800.00	-6,264.50
	4.00	1,000.00	-5,264.50
** TOTAL	84.50	-5,264.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	0.00	-1,000.00	-1,000.00
11/30/13	0.50	-950.00	-1,950.00
12/31/13	4.20	20.00	-1,930.00
01/31/14	1.50	-790.00	-2,720.00
02/28/14	24.90	-3,955.00	-6,675.00
03/31/14	3.60	-517.00	-7,192.00
04/30/14	0.00	-1,000.00	-8,192.00
05/31/14	6.10	-59.00	-8,251.00
06/30/14	5.40	-106.00	-8,357.00
07/31/14	24.20	3,345.00	-5,012.00
08/31/14	13.10	622.50	-4,389.50
09/30/14	1.00	-875.00	-5,264.50
** TOTAL	84.50	-5,264.50	

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DWIP SORT ON CLIENT ID 5261 /

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VOYNOW_024459

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR CHRYSLER PLYMOUTH JEEP/							DEBBIE		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
06/30/14	06/12/14	2 93	Hugh Whyte	56	275	1.00	275.00	43440	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW Partner Review				1.00	275.00		
01/31/14	01/02/14	5 21	KAITLYN M. METZ	139	50	0.70	35.00	21047	B H T:
		LIFO RESERVE ADJUSTMENT							
01/31/14	01/03/14	5 21	KAITLYN M. METZ	139	50	0.20	10.00	21054	B H T:
		LIFO RESERVE							
		139	KAITLYN M. METZ			0.90	45.00		
01/31/14	01/02/14	5 21	Kenneth Mann	48	275	0.20	55.00	26303	B H T:
		Lifo supervise Kaitlyn							
01/31/14	01/06/14	5 21	Kenneth Mann	48	275	0.20	55.00	26334	B H T:
		Lifo							
01/31/14	01/09/14	5 21	Kenneth Mann	48	275	0.20	55.00	26350	B H T:
		factory statements - LIFO							
		48	Kenneth Mann			0.60	165.00		
		BUSTAX LIFO Computations				1.50	210.00		
03/31/14	03/03/14	5 60	DAVID KUMOR	136	110	0.60	66.00	29006	B H T:
		EXTENSIONS							
03/31/14	03/10/14	5 60	DAVID KUMOR	136	110	0.10	11.00	29538	B H T:
		PUTTING IN FOR E FILE							
		136	DAVID KUMOR			0.70	77.00		
03/31/14	02/25/14	5 60	TIMOFEY S. KRAVETS	142	80	0.10	8.00	27840	B H T:
		Prepared federal extension form 7004 in gosystems							
		142	TIMOFEY S. KRAVETS			0.10	8.00		
		BUSTAX Income Tax Project & Ex				0.80	85.00		
05/31/14	05/15/14	5 61	DAVID KUMOR	136	110	2.50	275.00	41369	B H T:
		STARTING RETURN							
06/30/14	06/02/14	5 61	DAVID KUMOR	136	110	2.60	286.00	43090	B H T:
		UPDATING RETURN							
		136	DAVID KUMOR			5.10	561.00		
08/31/14	07/31/14	5 61	Betteann Norris	63	100	0.30	30.00	51372	B H T:
		process tax returns							
		63	Betteann Norris			0.30	30.00		
		BUSTAX Federal Tax Return Prep				5.40	591.00		
12/31/13	11/27/13	5 68	VINCENT BUCOLO	135	100	0.20	20.00	16529	B H T:
		135	VINCENT BUCOLO			0.20	20.00		

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DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024460

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
11/30/13	11/22/13	5 68	DAVID KUMOR	136	100	0.50	50.00	15902	B H T:
			PACKING FOR STAR						
		136	DAVID KUMOR			0.50	50.00		
12/31/13	11/26/13	5 68	Randall Franzen	83	250	4.00	1,000.00	17673	B H T:
			go to NY and do tax planning						
		83	Randall Franzen			4.00	1,000.00		
			BUSTAX Tax Planning			4.70	1,070.00		
02/28/14	01/27/14	5 69	ROBERT KIRKHOPE	118	180	8.00	1,440.00	35647	B H T:
02/28/14	01/28/14	5 69	ROBERT KIRKHOPE	118	180	4.00	720.00	35648	B H T:
02/28/14	01/29/14	5 69	ROBERT KIRKHOPE	118	180	5.00	900.00	35650	B H T:
		118	ROBERT KIRKHOPE			17.00	3,060.00		
02/28/14	02/07/14	5 69	Bob Seibel	75	200	0.50	100.00	24888	B H T:
03/31/14	03/07/14	5 69	Bob Seibel	75	200	1.00	200.00	35176	B H T:
			Go over extensions & Lifo with Debbie.						
05/31/14	05/14/14	5 69	Bob Seibel	75	200	1.50	300.00	42650	B H T:
			Tax return.						
05/31/14	05/19/14	5 69	Bob Seibel	75	200	1.50	300.00	42677	B H T:
			Tax return.						
06/30/14	06/03/14	5 69	Bob Seibel	75	200	1.00	200.00	44368	B H T:
			Tax return.						
06/30/14	06/04/14	5 69	Bob Seibel	75	200	0.50	100.00	44376	B H T:
			6/15 est.						
08/31/14	07/28/14	5 69	Bob Seibel	75	200	1.00	200.00	51920	B H T:
			Tax Return						
08/31/14	08/01/14	5 69	Bob Seibel	75	200	1.00	200.00	51939	B H T:
			Tax return.						
08/31/14	08/11/14	5 69	Bob Seibel	75	200	1.00	200.00	52451	B H T:
			Tax return						
		75	Bob Seibel			9.00	1,800.00		
			BUSTAX Year End Tax Work			26.00	4,660.00		
02/28/14	02/01/14	5 90	DAVID KUMOR	136	110	0.50	55.00	24588	B H T:
			LOOKING OVER TRAIL						
02/28/14	02/04/14	5 90	DAVID KUMOR	136	110	0.40	44.00	24731	B H T:
			GOING OVER TAX CODES REPORT						
02/28/14	02/05/14	5 90	DAVID KUMOR	136	110	1.20	132.00	24728	B H T:
			UNICAP CALCULATIONS						
03/31/14	03/07/14	5 90	DAVID KUMOR	136	110	0.90	99.00	29037	B H T:
			ADJUSTING ENTRIES						
			POSTING LIFO TRADE DISCOUNTS						
			LIFO DID NOT TIE FIGURING OUT WHAT LIFO SHOULD BE						
03/31/14	03/08/14	5 90	DAVID KUMOR	136	110	0.40	44.00	29051	B H T:
			ADJUSTING ENTRIES						
03/31/14	03/10/14	5 90	DAVID KUMOR	136	110	0.50	55.00	29533	B H T:

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CONFIDENTIAL

VOYNOW_024461

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
POSTING ADJUSTING ENTRIES									
05/31/14	05/15/14	5 90	DAVID KUMOR	136	110	0.60	66.00	41368	B H T:
ADJUSTING ENTRIES									
						4.50	495.00		
02/28/14	01/30/14	5 90	MIKE CORRIGAN	138	75	4.00	300.00	23753	B H T:
Entering Trial Balance and creating tax file folder									
02/28/14	02/03/14	5 90	MIKE CORRIGAN	138	80	1.00	80.00	24785	B H T:
Entered Trial Balance, made the neccassary adjustments									
02/28/14	02/04/14	5 90	MIKE CORRIGAN	138	80	0.30	24.00	24788	B H T:
Made corrections to trial balance									
						5.30	404.00		
BUSTAX Trial Balance Data Inpu						9.80	899.00		
06/30/14	06/02/14	5 97	VINCENT BUCOLO	135	110	0.30	33.00	42873	B H T:
with kumor finding error why book inc wont tie									
						0.30	33.00		
08/31/14	07/29/14	5 97	TIMOFEY S. KRAVETS	142	100	1.50	150.00	51269	B H T:
						1.50	150.00		
BUSTAX Math/Proof Report/Retur						1.80	183.00		
08/31/14	08/27/14	5 99	DAVID KUMOR	136	125	0.50	62.50	53475	B H T:
SETTING UP FOR E FILE									
						0.50	62.50		
BUSTAX Report Typing						0.50	62.50		
07/31/14	07/07/14	6 1	ROBERT KIRKHOPE	118	180	7.00	1,260.00	52904	B H T:
star ;ettars									
07/31/14	07/08/14	6 1	ROBERT KIRKHOPE	118	180	3.00	540.00	52905	B H T:
star letters									
07/31/14	07/23/14	6 1	ROBERT KIRKHOPE	118	180	7.00	1,260.00	52928	B H T:
interim									
07/31/14	07/24/14	6 1	ROBERT KIRKHOPE	118	180	7.00	1,260.00	52927	B H T:
interim									
						24.00	4,320.00		
07/31/14	07/22/14	6 1	VINCENT BUCOLO	135	125	0.20	25.00	51079	B H T:
getting stuff ready for									
						0.20	25.00		
INTSER Interim Visit Planning						24.20	4,345.00		

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DWIP SORT ON CLIENT ID 5261 /

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CONFIDENTIAL

VOYNOW_024462

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/14	07/28/14	6 84	TIMOFEY S. KRAVETS	142	100	5.40	540.00	51266	B H T:
08/31/14	07/29/14	6 84	TIMOFEY S. KRAVETS	142	100	1.30	130.00	51270	B H T:
08/31/14	07/30/14	6 84	TIMOFEY S. KRAVETS	142	100	0.50	50.00	51284	B H T:
08/31/14	07/31/14	6 84	TIMOFEY S. KRAVETS	142	100	0.60	60.00	51290	B H T:
142 TIMOFEY S. KRAVETS						7.80	780.00		
INTSER Letters to Client, Prep						7.80	780.00		
09/30/14	09/04/14	8 32	VINCENT BUCOLO	135	125	1.00	125.00	54301	B H T:
censuses									
135 VINCENT BUCOLO						1.00	125.00		
Other Special Projects(detail)						1.00	125.00		
* * TOTAL FEES						84.50	13,485.50		

* * DEBITS & CREDITS * *									
10/31/13	10/31/13	99	3				-1,000.00	996402	B H T:
11/30/13	11/30/13	99	3				-1,000.00	4789	B H T:
12/31/13	12/31/13	99	3				-1,000.00	4926	B H T:
01/31/14	01/31/14	99	3				-1,000.00	14750	B H T:
02/28/14	02/28/14	99	3				-1,000.00	14888	B H T:
02/28/14	02/28/14	99	3				-5,750.00	25510	B H T:
03/31/14	03/31/14	99	3				-1,000.00	16261	B H T:
04/30/14	04/30/14	99	3				-1,000.00	19315	B H T:
05/31/14	05/31/14	99	3				-1,000.00	19457	B H T:
06/30/14	06/30/14	99	3				-1,000.00	24202	B H T:
07/31/14	07/31/14	99	3				-1,000.00	30354	B H T:
08/31/14	08/31/14	99	3				-1,000.00	38498	B H T:
09/30/14	09/30/14	99	3				-1,000.00	41273	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -18,750.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
13,485.50	0.00	13,485.50	0.00	13,485.50	-18,750.00	-5,264.50

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024463

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.6.14
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR CHRYSLER JEEP
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) , 200
through the Month Ending (5b) 1.31.14 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2013 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 6,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.


BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
LAST YEAR BILL: 6,525 TOTAL W.I.P.:
DATE BILLED: W.I.P. TO TRANSFER:
BILLED THROUGH W.I.P. TO HOLD:
CLIENT # / FILE # W.I.P. TO CLEAR:
CLIENT NAME: WRITE UP / DOWN:
BILL # : 22759
DATE KEYPUNCHED: BILL
TOTAL AMOUNT BILLABLE: 6,750.00
LESS RETAINERS AND OR PROGRESS BILLING:
AMOUNT OF BILL: 6,750.00

CONFIDENTIAL

VOYNOW_024464

CONFIDENTIAL

VOYNOW_024465

 **Voynow, Bayard, Whyte and Company, LLP**
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 6, 2014

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22759

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
THE DECEMBER 31, 2013 CLOSING OF THE
BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 6,750.00</u>
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CONFIDENTIAL

VOYNOW_024466

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR CHRY PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.13</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,525.00

If this is a zero bill (to clear out W.I.P.): Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 22434

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024467

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22436

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2012 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,525.00

PAID

CONFIDENTIAL

VOYNOW_024468

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-12	1,000	0	0	11,315	NOV-11	1,000	0	0	11,260
DEC-12	1,000	0	0	0	DEC-11	1,000	0	0	0
JAN-13	1,000	0	0	0	JAN-12	1,000	0	0	0
FEB-13	1,000	0	0	0	FEB-12	6,750	0	0	0
MAR-13	7,525	0	0	0	MAR-12	1,000	0	0	7,750
APR-13	1,000	0	0	0	APR-12	1,000	0	0	0
MAY-13	1,000	0	0	0	MAY-12	1,000	0	0	2,000
JUN-13	1,000	0	0	11,525	JUN-12	1,000	0	0	0
JUL-13	1,000	0	0	0	JUL-12	1,000	0	0	3,000
AUG-13	1,000	0	0	0	AUG-12	1,000	0	0	0
SEP-13	1,000	0	0	4,000	SEP-12	7,315	21,503	0	0
OCT-13	1,000	0	0	0	OCT-12	1,000	0	0	0
TOTAL	18,525	0	0	26,840	TOTAL	24,065	21,503	0	24,010
YTD	16,525	0	0	15,525	PYTD	22,065	21,503	0	12,750

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	0.00	0.00	0.00	0.00	2,000.00	A/R
WIP	-1,000.00	-910.00	-950.00	-560.00	3,641.00	-7,677.00	-7,456.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	79.20	-79.20	0.00%	BILLED	12/01/13	1,000.00	PRG
DOLLARS	0.00	11,974.00	-11,974.00	0.00%	PAYMENT	09/16/13	4,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
12,069.00	0.00	0.00	-19,525.00	-7,456.00	2,000.00	0.00	-5,456.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -7,456.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

14 Oct 2013 19:48

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VOYNOW_024469

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
EMPLOYEE BENEFIT PLANS	0.50	50.00	325.00
BUSINESS TAX ENGAGEMENTS	59.30	9,854.00	10,179.00
INTERIM SERVICES	18.90	1,890.00	12,069.00
SYSTEM GENERATED FEES	0.00	-19,525.00	-7,456.00
** TOTAL	79.70	-7,456.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,525.00	-19,525.00
118 ROBERT KIRKHOPE	18.10	3,077.00	-16,448.00
124 Brett Bausinger	14.00	1,654.00	-14,794.00
132 DOROTHEA BURCH	0.90	45.00	-14,749.00
134 MEGAN WAGNER	0.80	80.00	-14,669.00
135 VINCENT BUCOLO	2.70	270.00	-14,399.00
136 DAVID KUMOR	22.70	2,270.00	-12,129.00
48 Kenneth Mann	0.30	75.00	-12,054.00
56 Hugh Whyte	1.00	275.00	-11,779.00
75 Bob Seibel	7.50	1,425.00	-10,354.00
83 Randall Franzen	9.00	2,250.00	-8,104.00
92 David Kaplan	2.70	648.00	-7,456.00
** TOTAL	79.70	-7,456.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-905.00	-905.00
11/30/12	0.00	-1,000.00	-1,905.00
12/31/12	0.00	-1,000.00	-2,905.00
01/31/13	0.50	-915.00	-3,820.00
02/28/13	31.60	4,672.00	852.00
03/31/13	1.90	-7,245.00	-6,393.00
04/30/13	0.00	-1,000.00	-7,393.00
05/31/13	4.30	-284.00	-7,677.00
06/30/13	36.50	3,641.00	-4,036.00
07/31/13	3.00	-560.00	-4,596.00
08/31/13	0.50	-950.00	-5,546.00
09/30/13	0.90	-910.00	-6,456.00
10/31/13	0.00	-1,000.00	-7,456.00
** TOTAL	79.70	-7,456.00	

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DWIP SORT ON CLIENT ID

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VOYNOW_024470

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56									
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE									
07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997594	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW Partner Review				1.00	275.00		
08/31/13	07/29/13	4 99	VINCENT BUCOLO	135	100	0.50	50.00	1773	B H T:
		135	VINCENT BUCOLO			0.50	50.00		
		EBPLAN Report Typing				0.50	50.00		
01/31/13	01/08/13	5 21	DOROTHEA BURCH	132	50	0.20	10.00	973893	B H T:
			FAX lifo entry						
		132	DOROTHEA BURCH			0.20	10.00		
01/31/13	01/08/13	5 21	Kenneth Mann	48	250	0.30	75.00	982419	B H T:
			LIFO						
		48	Kenneth Mann			0.30	75.00		
		BUSTAX LIFO Computations				0.50	85.00		
07/31/13	07/09/13	5 60	DOROTHEA BURCH	132	50	0.40	20.00	109	B H T:
			process						
		132	DOROTHEA BURCH			0.40	20.00		
09/30/13	09/24/13	5 60	VINCENT BUCOLO	135	100	0.30	30.00	8104	B H T:
			finding docs						
		135	VINCENT BUCOLO			0.30	30.00		
		BUSTAX Income Tax Project & Ex				0.70	50.00		
06/30/13	06/12/13	5 61	Brett Bausinger	124	120	1.40	168.00	994968	B H T:
06/30/13	06/13/13	5 61	Brett Bausinger	124	120	2.10	252.00	994957	B H T:
		124	Brett Bausinger			3.50	420.00		
07/31/13	07/23/13	5 61	DOROTHEA BURCH	132	50	0.30	15.00	1714	B H T:
			type 1099's and 1096						
		132	DOROTHEA BURCH			0.30	15.00		
02/28/13	02/20/13	5 61	DAVID KUMOR	136	100	0.90	90.00	978052	B H T:
			SETTING UP EXTENSION						
03/31/13	03/02/13	5 61	DAVID KUMOR	136	100	0.60	60.00	977826	B H T:
			SETTING UP EXTENSION						
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.30	30.00	979548	B H T:
			SETTING UP EXTENSIONS						
		136	DAVID KUMOR			1.80	180.00		
		BUSTAX Federal Tax Return Prep				5.60	615.00		

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DWIP SORT ON CLIENT ID

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VOYNOW_024471

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56										
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE										
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION	

* * CHARGEABLE FEES BY CODES/STAFF/ * *										

02/28/13	01/29/13	5 69	ROBERT KIRKHOPE	118	170	9.00	1,530.00	985584	B H T:	
02/28/13	01/31/13	5 69	ROBERT KIRKHOPE	118	170	8.30	1,411.00	985586	B H T:	
02/28/13	02/20/13	5 69	ROBERT KIRKHOPE	118	170	0.80	136.00	985631	B H T:	
118 ROBERT KIRKHOPE						18.10	3,077.00			
05/31/13	05/21/13	5 69	Brett Bausinger	124	120	2.30	276.00	991746	B H T:	
06/30/13	05/30/13	5 69	Brett Bausinger	124	120	2.90	348.00	993705	B H T:	
06/30/13	05/31/13	5 69	Brett Bausinger	124	120	1.10	132.00	993713	B H T:	
124 Brett Bausinger						6.30	756.00			
10/31/12	10/16/12	5 69	Bob Seibel	75	190	0.50	95.00	964172	B H T:	
			Bank Questions							
02/28/13	02/02/13	5 69	Bob Seibel	75	190	0.50	95.00	974997	B H T:	
			Follow from visit.							
03/31/13	03/02/13	5 69	Bob Seibel	75	190	1.00	190.00	980053	B H T:	
			extension							
05/31/13	05/21/13	5 69	Bob Seibel	75	190	1.00	190.00	994020	B H T:	
			Tax return.							
06/30/13	06/11/13	5 69	Bob Seibel	75	190	1.50	285.00	994260	B H T:	
			Tax return.							
06/30/13	06/18/13	5 69	Bob Seibel	75	190	1.00	190.00	995798	B H T:	
			Tax return.							
06/30/13	06/24/13	5 69	Bob Seibel	75	190	1.00	190.00	997498	B H T:	
			Tax return.							
06/30/13	06/27/13	5 69	Bob Seibel	75	190	1.00	190.00	997516	B H T:	
			Tax return.							
75 Bob Seibel						7.50	1,425.00			
02/28/13	01/31/13	5 69	Randall Franzen	83	250	8.00	2,000.00	975749	B H T:	
			go to NY and work on the year end							
05/31/13	05/08/13	5 69	Randall Franzen	83	250	1.00	250.00	992033	B H T:	
			CALLS TO STEVE AND GET ZACH RETRUN DONE AND sent out							
83 Randall Franzen						9.00	2,250.00			
BUSTAX Year End Tax Work						40.90	7,508.00			
02/28/13	02/07/13	5 90	Brett Bausinger	124	100	1.30	130.00	975991	B H T:	
124 Brett Bausinger						1.30	130.00			
02/28/13	02/02/13	5 90	VINCENT BUCOLO	135	100	0.30	30.00	974640	B H T:	
02/28/13	02/04/13	5 90	VINCENT BUCOLO	135	100	1.40	140.00	976077	B H T:	
			UNGROUPE							
02/28/13	02/05/13	5 90	VINCENT BUCOLO	135	100	0.20	20.00	976089	B H T:	
135 VINCENT BUCOLO						1.90	190.00			
02/28/13	02/20/13	5 90	DAVID KUMOR	136	100	0.90	90.00	978051	B H T:	
			RECORDING TRADE AND LIFO							

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VOYNOW_024472

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

136 DAVID KUMOR 0.90 90.00
 BUSTAX Trial Balance Data Inpu 4.10 410.00
 06/30/13 06/14/13 5 92 David Kaplan 92 240 1.70 408.00 994326 B H T:
 06/30/13 06/18/13 5 92 David Kaplan 92 240 1.00 240.00 995211 B H T:
 92 David Kaplan 2.70 648.00
 BUSTAX Staff Supervision 2.70 648.00
 06/30/13 06/14/13 5 95 Brett Bausinger 124 120 1.20 144.00 994958 B H T:
 06/30/13 06/25/13 5 95 Brett Bausinger 124 120 1.70 204.00 997483 B H T:
 124 Brett Bausinger 2.90 348.00
 BUSTAX Clear Review Comments 2.90 348.00
 07/31/13 07/08/13 5 97 MEGAN WAGNER 134 100 0.80 80.00 998936 B H T:
 134 MEGAN WAGNER 0.80 80.00
 BUSTAX Math/Proof Report/Retur 0.80 80.00
 07/31/13 07/26/13 5 99 DAVID KUMOR 136 100 0.50 50.00 1093 B H T:
 SETTING UP FOR E FILE
 09/30/13 09/05/13 5 99 DAVID KUMOR 136 100 0.60 60.00 6202 B H T:
 ESTIMATED PAYMENTS
 FIAT TOO
 136 DAVID KUMOR 1.10 110.00
 BUSTAX Report Typing 1.10 110.00
 06/30/13 05/29/13 6 20 DAVID KUMOR 136 100 11.00 1,100.00 992610 B H T:
 SERVICE DEPARTMENT FOR ALL STORES
 136 DAVID KUMOR 11.00 1,100.00
 INTSER Service Dept Analysis 11.00 1,100.00
 06/30/13 05/31/13 6 99 DAVID KUMOR 136 100 2.00 200.00 992613 B H T:
 TYPING UP PARTS AND CASHIERS
 06/30/13 06/06/13 6 99 DAVID KUMOR 136 100 0.70 70.00 993816 B H T:
 GOING OVER WHAT TO WRITE IN INTERM LETTER WITH ROB
 06/30/13 06/07/13 6 99 DAVID KUMOR 136 100 3.40 340.00 993819 B H T:
 STARTING LETTER
 06/30/13 06/10/13 6 99 DAVID KUMOR 136 100 1.80 180.00 994172 B H T:
 WRITING LETTER
 136 DAVID KUMOR 7.90 790.00
 INTSER Report Typing 7.90 790.00

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DWIP SORT ON CLIENT ID

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VOYNOW_024473

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) METRO CHRYSLER PLYM
(4) Client # / File #	(4) 5261
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.30.13 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,310.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 22435

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

SK 1040

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VOYNOW_024475

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VOYNOW_024476

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22435

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,310.00

POSTED

CONFIDENTIAL

VOYNOW_024477

(1) Today's date	(1)	<u>9.30.13</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>METRO CHRYSLER PLYM</u>
(4) Client # / File #	(4)	<u>5261</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200
through the Month Ending	(5b)	<u>9.30.13</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,540.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 22434

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

ESTATE / GIFT

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VOYNOW_024478

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22434

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

⁴
~~\$ 8,540.00~~

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VOYNOW_024479

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22434

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 4,540.00

POSTED

CONFIDENTIAL

VOYNOW_024480

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.7.13
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR CHRYSLER JEEP
 (4) Client # / File # (4) 5261
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 12.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31, 2012 closing of the books
 preparation of Federal, State and city
 corporate tax returns.

Accountant

Amount Due 6,525.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 5,750

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL #: 22068

DATE KEYPLUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 6,525.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 6,525.00

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VOYNOW_024481

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VOYNOW_024482

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

March 9, 2013

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 22068

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2012 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 6,525.00

CONFIDENTIAL

VOYNOW_024483

(1) Today's date	(1)	<u>9.30.12</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR CHRY PLYM</u>
(4) Client # / File #	(4)	<u>5261</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200
through the Month Ending	(5b)	<u>9.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2011
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,185.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 21728

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024484

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2012

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21728

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,185.00

CONFIDENTIAL

VOYNOW_024485

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/

DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-11	1,000	0	0	0	OCT-10	1,000	0	0	1,000
NOV-11	1,000	0	0	11,260	NOV-10	1,000	0	0	8,650
DEC-11	1,000	0	0	0	DEC-10	1,810	7,310	0	0
JAN-12	1,000	0	0	0	JAN-11	1,000	0	0	0
FEB-12	6,750	0	0	0	FEB-11	6,500	0	0	810
MAR-12	1,000	0	0	7,750	MAR-11	1,000	0	0	5,500
APR-12	1,000	0	0	0	APR-11	1,000	0	0	0
MAY-12	1,000	0	0	2,000	MAY-11	1,000	0	0	5,000
JUN-12	1,000	0	0	0	JUN-11	1,000	0	0	0
JUL-12	1,000	0	0	3,000	JUL-11	1,000	0	0	0
AUG-12	1,000	0	0	0	AUG-11	1,000	0	0	4,000
SEP-12	1,000	0	0	0	SEP-11	9,260	8,650	0	0
TOTAL	17,750	0	0	24,010	TOTAL	26,570	15,960	0	24,960
YTD	14,750	0	0	12,750	PYTD	22,760	8,650	0	15,310

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	3,000.00	A/R
WIP	-1,000.00	-1,000.00	-787.50	1,365.00	917.50	-15,248.00	-15,753.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	52.70	-52.70	0.00%	BILLED	11/01/12	1,000.00	PRG
DOLLARS	0.00	7,740.00	-7,740.00	0.00%	PAYMENT	07/23/12	3,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
10,997.00	0.00	0.00	-26,750.00	-15,753.00	3,000.00	0.00	-12,753.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -15,753.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

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VOYNOW_024486

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
COMPILATION ENGAGEMENT	1.00	100.00	375.00
BUSINESS TAX ENGAGEMENTS	56.30	8,954.50	9,329.50
INTERIM SERVICES	5.50	537.50	9,867.00
SPECIAL PROJECTS-MUST USE MEMO	7.80	1,130.00	10,997.00
SYSTEM GENERATED FEES	0.00	-26,750.00	-15,753.00
** TOTAL	71.60	-15,753.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-26,750.00	-26,750.00
118 ROBERT KIRKHOPE	28.00	4,200.00	-22,550.00
12 PATRICK J. CATALINE	0.40	32.00	-22,518.00
124 Brett Bausinger	9.20	920.00	-21,598.00
132 DOROTHEA BURCH	0.10	5.00	-21,593.00
133 BRETT HASKIN	1.00	100.00	-21,493.00
134 MEGAN WAGNER	0.80	80.00	-21,413.00
135 VINCENT BUCOLO	0.40	40.00	-21,373.00
136 DAVID KUMOR	11.20	1,120.00	-20,253.00
48 Kenneth Mann	0.70	175.00	-20,078.00
56 Hugh Whyte	1.00	275.00	-19,803.00
63 Betteann Norris	0.80	60.00	-19,743.00
75 Bob Seibel	8.50	1,615.00	-18,128.00
83 Randall Franzen	9.50	2,375.00	-15,753.00
** TOTAL	71.60	-15,753.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	1.50	-625.00	-9,625.00
11/30/11	17.00	1,850.00	-7,775.00
12/31/11	0.40	-968.00	-8,743.00
01/31/12	13.60	1,530.00	-7,213.00
02/29/12	1.70	-6,415.00	-13,628.00
03/31/12	2.00	-620.00	-14,248.00
04/30/12	0.00	-1,000.00	-15,248.00
05/31/12	15.70	917.50	-14,330.50
06/30/12	18.40	1,365.00	-12,965.50
07/31/12	1.30	-787.50	-13,753.00
08/31/12	0.00	-1,000.00	-14,753.00
09/30/12	0.00	-1,000.00	-15,753.00
** TOTAL	71.60	-15,753.00	

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR CHRYSLER PLYMOUTH JEEP/					DEBBIE				
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
06/30/12	05/31/12	2 93	Hugh Whyte t/r review	56	275	1.00	275.00	942737	B H T:
						1.00	275.00		
REVIEW Partner Review						1.00	275.00		
01/31/12	01/11/12	3 21	BRETT HASKIN	133	100	1.00	100.00	923796	B H T:
133 BRETT HASKIN						1.00	100.00		
COMPIL LIFO Computations						1.00	100.00		
01/31/12	01/11/12	5 21	DOROTHEA BURCH fax LIFO entry	132	50	0.10	5.00	923767	B H T:
132 DOROTHEA BURCH						0.10	5.00		
01/31/12	01/11/12	5 21	Kenneth Mann LIFO	48	250	0.30	75.00	936988	B H T:
01/31/12	01/11/12	5 21	Kenneth Mann LIFO	48	250	0.20	50.00	936993	B H T:
02/29/12	02/17/12	5 21	Kenneth Mann	48	250	0.20	50.00	937141	B H T:
48 Kenneth Mann						0.70	175.00		
BUSTAX LIFO Computations						0.80	180.00		
06/30/12	06/06/12	5 60	Brett Bausinger	124	100	0.80	80.00	943686	B H T:
06/30/12	06/07/12	5 60	Brett Bausinger	124	100	0.50	50.00	943697	B H T:
124 Brett Bausinger						1.30	130.00		
06/30/12	06/12/12	5 60	VINCENT BUCOLO looking for debby if we set up nyc for efile and if not how much to pa and when to pay estimate for her	135	100	0.40	40.00	944635	B H T:
135 VINCENT BUCOLO						0.40	40.00		
BUSTAX Income Tax Project & Ex						1.70	170.00		
05/31/12	05/16/12	5 61	DAVID KUMOR TAX RETURN	136	100	2.90	290.00	940961	B H T:
05/31/12	05/18/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.40	40.00	940974	B H T:
05/31/12	05/25/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	1.10	110.00	942171	B H T:
136 DAVID KUMOR						4.40	440.00		
07/31/12	06/25/12	5 61	Betteann Norris process tax return	63	75	0.30	22.50	946826	B H T:
63 Betteann Norris						0.30	22.50		

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56									
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE									
***** CHARGEABLE FEES BY CODES/STAFF/ *****									
BUSTAX Federal Tax Return Prep						4.70	462.50		
01/31/12	01/06/12	5 66	Randall Franzen	83	250	1.00	250.00	927612	B H T:
calls from Steve to go over and try to figure out his refund check he said he never got									
83 Randall Franzen						1.00	250.00		
BUSTAX Tax Notice Response						1.00	250.00		
11/30/11	11/17/11	5 68	ROBERT KIRKHOPE	118	150	7.00	1,050.00	918074	B H T:
11/30/11	11/18/11	5 68	ROBERT KIRKHOPE	118	150	7.00	1,050.00	918075	B H T:
118 ROBERT KIRKHOPE						14.00	2,100.00		
11/30/11	11/18/11	5 68	Randall Franzen	83	250	3.00	750.00	919643	B H T:
drive to clients to do tax planning									
83 Randall Franzen						3.00	750.00		
BUSTAX Tax Planning						17.00	2,850.00		
01/31/12	01/25/12	5 69	ROBERT KIRKHOPE	118	150	7.00	1,050.00	926352	B H T:
118 ROBERT KIRKHOPE						7.00	1,050.00		
12/31/11	11/30/11	5 69	PATRICK J. CATALINE	12	80	0.40	32.00	919605	B H T:
binding workpapers									
12 PATRICK J. CATALINE						0.40	32.00		
02/29/12	02/20/12	5 69	Bob Seibel	75	190	1.00	190.00	930333	B H T:
Extension									
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930346	B H T:
Extension									
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930104	B H T:
E-file extension									
03/31/12	03/06/12	5 69	Bob Seibel	75	190	1.50	285.00	935627	B H T:
Bank questions.									
05/31/12	05/11/12	5 69	Bob Seibel	75	190	1.00	190.00	942110	B H T:
Go over Job & T/R									
05/31/12	05/15/12	5 69	Bob Seibel	75	190	1.00	190.00	942125	B H T:
Go over Job & T/R									
05/31/12	05/22/12	5 69	Bob Seibel	75	190	2.00	380.00	942177	B H T:
Go over Job & T/R									
07/31/12	06/25/12	5 69	Bob Seibel	75	190	1.00	190.00	948556	B H T:
tax return									
75 Bob Seibel						8.50	1,615.00		
10/31/11	10/10/11	5 69	Randall Franzen	83	250	1.50	375.00	915343	B H T:
calls to NY and talk to the girls to get info for Steve									
01/31/12	01/27/12	5 69	Randall Franzen	83	250	4.00	1,000.00	927639	B H T:

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

go to NY and do the year end

83 Randall Franzen 5.50 1,375.00

BUSTAX Year End Tax Work 21.40 4,072.00

05/31/12 05/11/12 5 90 DAVID KUMOR 136 100 2.50 250.00 940199 B H T:
 UPDATING TRAIL BALANCE

05/31/12 05/15/12 5 90 DAVID KUMOR 136 100 1.30 130.00 940956 B H T:
 UPDATING TRAIL BALANCE

05/31/12 05/16/12 5 90 DAVID KUMOR 136 100 1.80 180.00 940960 B H T:
 UPDATING TAX CODE REPORT

136 DAVID KUMOR 5.60 560.00

BUSTAX Trial Balance Data Inpu 5.60 560.00

06/30/12 06/15/12 5 97 Brett Bausinger 124 100 1.90 190.00 945293 B H T:
 06/30/12 06/19/12 5 97 Brett Bausinger 124 100 1.00 100.00 945955 B H T:

124 Brett Bausinger 2.90 290.00

BUSTAX Math/Proof Report/Retur 2.90 290.00

05/31/12 05/03/12 5 99 DAVID KUMOR 136 100 1.20 120.00 939510 B H T:
 UNICAP CALCULATIONS

136 DAVID KUMOR 1.20 120.00

BUSTAX Report Typing 1.20 120.00

06/30/12 06/01/12 6 20 Brett Bausinger 124 100 5.00 500.00 943279 B H T:
 write up of report on service

124 Brett Bausinger 5.00 500.00

INTSER Service Dept Analysis 5.00 500.00

05/31/12 05/22/12 6 84 Betteann Norris 63 75 0.50 37.50 941826 B H T:
 typed letter 1st draft and emailed to RF and RK,
 made changes

63 Betteann Norris 0.50 37.50

INTSER Letters to Client, Prep 0.50 37.50

06/30/12 06/04/12 8 32 MEGAN WAGNER 134 100 0.80 80.00 943816 B H T:
 census

134 MEGAN WAGNER 0.80 80.00

Other Special Projects(detail) 0.80 80.00

06/30/12 05/31/12 8 34 ROBERT KIRKHOPE 118 150 7.00 1,050.00 942711 B H T:
 INTERIM VISIT

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10,997.00	0.00	10,997.00	0.00	10,997.00	-26,750.00	-15,753.00
FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -26,750.00 (ON HOLD 0.00)

09/30/12	09/30/12	99	3	-1,000.00	953629	B	H	T:
08/31/12	08/31/12	99	3	-1,000.00	951671	B	H	T:
07/31/12	07/31/12	99	3	-1,000.00	951121	B	H	T:
06/30/12	06/30/12	99	3	-1,000.00	942399	B	H	T:
05/31/12	05/31/12	99	3	-1,000.00	938948	B	H	T:
04/30/12	04/30/12	99	3	-1,000.00	934168	B	H	T:
03/31/12	03/31/12	99	3	-1,000.00	929011	B	H	T:
02/29/12	02/29/12	99	3	-5,750.00	928033	B	H	T:
02/29/12	02/29/12	99	3	-1,000.00	925043	B	H	T:
01/31/12	01/31/12	99	3	-1,000.00	922566	B	H	T:
12/31/11	12/31/11	99	3	-1,000.00	917947	B	H	T:
11/30/11	11/30/11	99	3	-1,000.00	914708	B	H	T:
10/31/11	10/31/11	99	3	-1,000.00	910637	B	H	T:
09/30/11	09/30/11	99	3	-1,000.00	905803	ON	HOLD	
08/31/11	08/31/11	99	3	-1,000.00	903590	ON	HOLD	
07/31/11	07/31/11	99	3	-1,000.00	898294	ON	HOLD	
06/30/11	06/30/11	99	3	-1,000.00	892672	ON	HOLD	
05/31/11	05/31/11	99	3	-1,000.00	889342	ON	HOLD	
04/30/11	04/30/11	99	3	-1,000.00	883712	ON	HOLD	
03/31/11	03/31/11	99	3	-1,000.00	878439	ON	HOLD	
02/28/11	02/28/11	99	3	-1,000.00	874099	ON	HOLD	
01/31/11	01/31/11	99	3	-1,000.00	873880	ON	HOLD	

* * DEBITS & CREDITS *

118 ROBERT KIRKHOPE	7.00	1,050.00
Internal Control Review	7.00	1,050.00
* * TOTAL FEES	71.60	10,997.00

* * CHARGEABLE FEES BY CODES/STAFF/

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION
DEBBIE
Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS
v.6.00

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VOYNOW_024491

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>METRO CHRYSLER PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,130.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

POSTED

DATE BILLED:

TOTAL W.I.P.:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER:

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 21221

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

S.K. 1040

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VOYNOW_024492

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2012

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21721

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,130.00

POSTED

CONFIDENTIAL

VOYNOW_024493

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.22.12
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR CHRYSLER JEEP
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) , 200
through the Month Ending (5b) 1.31.12 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2011 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant:

Amount Due 5,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 5,500

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

WRITE UP / DOWN:

BILL # : 2339

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 5,750.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 5,750.00

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VOYNOW_024494

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 22, 2012

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21359

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
CITY TAX RETURNS

AMOUNT DUE	<u>\$ 5,750.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW_024495

(1) Today's date	(1) 9.30.11
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) METRO CHRY PLYM
(4) Client # / File #	(4) 5261
(5) This billing is for work done from Month Ending	(5a) , 200
through the Month Ending	(5b) 9.30.11 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise; the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due ~~2,200.00~~
3,060

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

POSTED

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # 21053

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024496

3584

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21053

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2010 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND
CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,060.00

POSTED

CONFIDENTIAL

VOYNOW_024497

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	1,000	0	0	1,000	OCT-09	500	0	0	0
NOV-10	1,000	0	0	8,650	NOV-09	500	0	0	2,500
DEC-10	1,810	7,310	0	0	DEC-09	6,100	6,666	0	0
JAN-11	1,000	0	0	0	JAN-10	500	0	0	0
FEB-11	6,500	0	0	810	FEB-10	500	0	0	0
MAR-11	1,000	0	0	5,500	MAR-10	7,500	0	0	7,100
APR-11	1,000	0	0	0	APR-10	500	0	0	7,500
MAY-11	1,000	0	0	5,000	MAY-10	500	0	0	0
JUN-11	1,000	0	0	0	JUN-10	1,000	0	0	0
JUL-11	1,000	0	0	0	JUL-10	1,000	0	0	0
AUG-11	1,000	0	0	4,000	AUG-10	1,000	0	0	0
SEP-11	1,000	0	0	0	SEP-10	6,650	12,378	0	3,500
TOTAL	18,310	7,310	0	24,960	TOTAL	26,250	19,044	0	20,600
YTD	14,500	0	0	15,310	PYTD	19,150	12,378	0	18,100

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-392.50	506.00	70.00	-320.00	-1,000.00	-8,254.00	-9,390.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	40.60	-40.60	0.00%	BILLED	10/01/11	1,000.00	PRG
DOLLARS	0.00	6,681.50	-6,681.50	0.00%	PAYMENT	08/08/11	4,000.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DE/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
8,109.50	0.00	0.00	-17,500.00	-9,390.50	1,000.00	0.00	-8,390.50	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -9,390.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5261 /

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CONFIDENTIAL

VOYNOW_024498

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	38.80	6,206.50	6,481.50
INTERIM SERVICES	1.00	250.00	6,731.50
SPECIAL PROJECTS-MUST USE MEMO	5.80	1,330.00	8,061.50
VB-ADMINISTRATIVE CODES	1.60	48.00	8,109.50
SYSTEM GENERATED FEES	0.00	-17,500.00	-9,390.50

** TOTAL	48.20	-9,390.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-17,500.00	-17,500.00
11 ELISA BRABAZON	1.60	48.00	-17,452.00
118 ROBERT KIRKHOPE	3.20	480.00	-16,972.00
12 PATRICK J. CATALINE	12.20	976.00	-15,996.00
124 Brett Bausinger	0.40	40.00	-15,956.00
129 JOHN BRESLIN	0.60	48.00	-15,908.00
130 DAVE LOMBARDO	1.10	110.00	-15,798.00
48 Kenneth Mann	2.50	625.00	-15,173.00
56 Hugh Whyte	1.00	275.00	-14,898.00
63 Betteann Norris	0.30	22.50	-14,875.50
75 Bob Seibel	14.00	2,660.00	-12,215.50
83 Randall Franzen	11.30	2,825.00	-9,390.50

** TOTAL	48.20	-9,390.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	4.00	0.00	0.00
11/30/10	0.00	-1,000.00	-1,000.00
12/31/10	3.60	-572.00	-1,572.00
01/31/11	3.20	-200.00	-1,772.00
02/28/11	5.50	-5,702.00	-7,474.00
03/31/11	2.50	-435.00	-7,909.00
04/30/11	3.50	-345.00	-8,254.00
05/31/11	0.00	-1,000.00	-9,254.00
06/30/11	4.90	-320.00	-9,574.00
07/31/11	8.50	70.00	-9,504.00
08/31/11	8.60	506.00	-8,998.00
09/30/11	3.90	-392.50	-9,390.50

** TOTAL	48.20	-9,390.50	

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5261 /

PAGE: 298

CONFIDENTIAL

VOYNOW_024499

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

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5261 /      GRP: STAR  PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/      DEBBIE
CDATE  WDATE  WORK(CODE)  STAFF NAME  SID RATE  HRS  AMOUNT  SEQ#  ACTION
-----
          * *  CHARGEABLE FEES  BY CODES/STAFF/  * *
08/31/11 08/10/11  2 93 Hugh Whyte          56  275  1.00      275.00 904696 B H T:
          56 Hugh Whyte          1.00      275.00
          REVIEW Partner Review          1.00      275.00
01/31/11 01/10/11  5 21 Kenneth Mann          48  250  0.20      50.00 878124 B H T:
          lifo
02/28/11 02/16/11  5 21 Kenneth Mann          48  250  0.20      50.00 886946 B H T:
          48 Kenneth Mann          0.40      100.00
          BUSTAX LIFO Computations          0.40      100.00
02/28/11 02/11/11  5 60 ROBERT KIRKHOPE          118  150  1.00      150.00 876388 B H T:
          on the phone with debbie in regards to lifo
          118 ROBERT KIRKHOPE          1.00      150.00
          BUSTAX Income Tax Project & Ex          1.00      150.00
09/30/11 08/29/11  5 61 Betteann Norris          63  75  0.30      22.50 906032 B H T:
          process tax return
          63 Betteann Norris          0.30      22.50
          BUSTAX Federal Tax Return Prep          0.30      22.50
06/30/11 06/08/11  5 63 Brett Bausinger          124  100  0.40      40.00 893840 B H T:
          2nd Qtr. Estimate
          124 Brett Bausinger          0.40      40.00
          BUSTAX City Tax Return Prep          0.40      40.00
04/30/11 03/29/11  5 69 ROBERT KIRKHOPE          118  150  1.00      150.00 883883 B H T:
          118 ROBERT KIRKHOPE          1.00      150.00
06/30/11 06/14/11  5 69 PATRICK J. CATALINE          12  80  2.50      200.00 895507 B H T:
          adjusting entries
07/31/11 06/30/11  5 69 PATRICK J. CATALINE          12  80  1.00      80.00 901668 B H T:
07/31/11 07/01/11  5 69 PATRICK J. CATALINE          12  80  2.50      200.00 901674 B H T:
          tax return
07/31/11 07/01/11  5 69 PATRICK J. CATALINE          12  80  2.00      160.00 901672 B H T:
          481A calculation and entries
08/31/11 08/01/11  5 69 PATRICK J. CATALINE          12  80  1.20      96.00 904615 B H T:
          adjusting return
08/31/11 08/02/11  5 69 PATRICK J. CATALINE          12  80  1.50      120.00 904620 B H T:
          2848, 3115 & attachment
          12 PATRICK J. CATALINE          10.70      856.00
02/28/11 02/09/11  5 69 JOHN BRESLIN          129  80  0.20      16.00 876450 B H T:
          ext
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CONFIDENTIAL

VOYNOW_024500

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/11	02/10/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	876501	B H T:
			ext						
02/28/11	02/21/11	5 69	JOHN BRESLIN	129	80	0.20	16.00	878275	B H T:
		129	JOHN BRESLIN			0.60	48.00		
09/30/11	08/29/11	5 69	DAVE LOMBARDO	130	100	1.10	110.00	906437	B H T:
			MATHED RETURNS						
		130	DAVE LOMBARDO			1.10	110.00		
12/31/10	12/22/10	5 69	Bob Seibel	75	190	2.00	380.00	870658	ON HOLD
			Analysis of Steve loans.						
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879307	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75	190	1.00	190.00	879312	B H T:
02/28/11	02/19/11	5 69	Bob Seibel	75	190	0.50	95.00	879289	B H T:
03/31/11	03/01/11	5 69	Bob Seibel	75	190	1.00	190.00	879602	B H T:
			extension issues.						
06/30/11	06/07/11	5 69	Bob Seibel	75	190	1.00	190.00	897623	B H T:
07/31/11	06/30/11	5 69	Bob Seibel	75	190	1.00	190.00	897923	B H T:
07/31/11	07/29/11	5 69	Bob Seibel	75	190	1.00	190.00	903817	B H T:
			Go over return.						
08/31/11	08/02/11	5 69	Bob Seibel	75	190	0.50	95.00	904002	B H T:
			Go over return.						
08/31/11	08/04/11	5 69	Bob Seibel	75	190	1.00	190.00	904014	B H T:
			Tax return.						
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907005	B H T:
			Tax returns.						
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907034	B H T:
			3115 to KM						
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907052	B H T:
			Tax returns.						
09/30/11	08/29/11	5 69	Bob Seibel	75	190	1.00	190.00	907066	B H T:
			Tax returns.						
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907085	B H T:
			E-file						
09/30/11	09/13/11	5 69	Bob Seibel	75	190	1.00	190.00	907469	B H T:
			9/15 est.						
		75	Bob Seibel			14.00	2,660.00		
10/31/10	10/13/10	5 69	Randall Franzen	83	250	1.50	375.00	864664	ON HOLD
			work with Steve to go over finl stmt						
01/31/11	01/28/11	5 69	Randall Franzen	83	250	3.00	750.00	874312	B H T: FW
			go to NY and do the year end work						
03/31/11	03/23/11	5 69	Randall Franzen	83	250	1.00	250.00	886048	B H T: 1040
			go over steve return						
04/30/11	04/03/11	5 69	Randall Franzen	83	250	0.80	200.00	886130	B H T: 1040
			go over Steve info						
04/30/11	04/07/11	5 69	Randall Franzen	83	250	0.50	125.00	886191	B H T: 1040
			get returns out kids						
07/31/11	06/29/11	5 69	Randall Franzen	83	250	1.00	250.00	898730	B H T: 401K
			go over 5500 info						
		83	Randall Franzen			7.80	1,950.00		

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DWIP SORT ON CLIENT ID

5261 /

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CONFIDENTIAL

VOYNOW_024501

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Year End Tax Work 35.20 5,774.00

02/28/11 02/04/11 5 90 PATRICK J. CATALINE 12 80 1.50 120.00 875043 B H T:

12 PATRICK J. CATALINE 1.50 120.00

BUSTAX Trial Balance Data Inpu 1.50 120.00

06/30/11 06/06/11 6 13 Randall Franzen 83 250 1.00 250.00 898603 B H T: I

work on the letter

83 Randall Franzen 1.00 250.00

INTSER Rev. Ledger & Schedules 1.00 250.00

04/30/11 04/18/11 8 32 ROBERT KIRKHOPE 118 150 1.20 180.00 889755 B H T:

118 ROBERT KIRKHOPE 1.20 180.00

02/28/11 02/25/11 8 32 Kenneth Mann 48 250 0.20 50.00 887015 B H T:

3115 research

03/31/11 03/04/11 8 32 Kenneth Mann 48 250 0.30 75.00 887443 B H T:

3115 Research

03/31/11 03/12/11 8 32 Kenneth Mann 48 250 0.20 50.00 887590 B H T:

3115 Template

08/31/11 08/25/11 8 32 Kenneth Mann 48 250 1.40 350.00 911751 B H T:

review 3115

48 Kenneth Mann 2.10 525.00

10/31/10 10/18/10 8 32 Randall Franzen 83 250 1.50 375.00 864686 ON HOLD 1040

go over changes to Steve K fin'l stmt

10/31/10 10/21/10 8 32 Randall Franzen 83 250 1.00 250.00 864685 ON HOLD 1040

work on Steve K fin'l stmt and various calls to

Steve and Eileen

83 Randall Franzen 2.50 625.00

Other Special Projects(detail) 5.80 1,330.00

12/31/10 12/06/10 90 36 ELISA BRABAZON 11 30 1.60 48.00 867315 ON HOLD I

typed interim letter

11 ELISA BRABAZON 1.60 48.00

VB-F-Type/Copy Internal Doc. 1.60 48.00

* * TOTAL FEES 48.20 8,109.50 (ON HOLD 1,428.00)

* * DEBITS & CREDITS * *

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5261 /

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CONFIDENTIAL

VOYNOW_024502

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10	10/31/10	99	3			-1,000.00	862728	ON HOLD
11/30/10	11/30/10	99	3			-1,000.00	863146	ON HOLD
12/31/10	12/31/10	99	3			-1,000.00	866965	ON HOLD
01/31/11	01/31/11	99	3			-1,000.00	873880	B H T:
02/28/11	02/28/11	99	3			-1,000.00	874099	B H T:
02/28/11	02/28/11	99	3			-5,500.00	876030	B H T:
03/31/11	03/31/11	99	3			-1,000.00	878439	B H T:
04/30/11	04/30/11	99	3			-1,000.00	883712	B H T:
05/31/11	05/31/11	99	3			-1,000.00	889342	B H T:
06/30/11	06/30/11	99	3			-1,000.00	892672	B H T:
07/31/11	07/31/11	99	3			-1,000.00	898294	B H T:
08/31/11	08/31/11	99	3			-1,000.00	903590	B H T:
09/30/11	09/30/11	99	3			-1,000.00	905803	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -17,500.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
8,109.50	0.00	8,109.50	0.00	8,109.50	-17,500.00	-9,390.50
=====						

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5261 /

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CONFIDENTIAL

VOYNOW_024503

(1) Today's date (1) 9.30.11
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) METRO CHRYSLER PLYM
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) _____, 200____
through the Month Ending (5b) 9.30.11, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,025.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH:
CLIENT # / FILE # _____

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # : 21051

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

S.K. 1040

CONFIDENTIAL

VOYNOW_024504

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21051

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,025.00

POSTED

CONFIDENTIAL

VOYNOW_024505

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR CHRYSLER</u>
(4) Client # / File #	(4)	<u>5261</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> 200
through the Month Ending	(5b)	<u>9.30.11</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation of form 3115, Application for change in accounting method, related to IRS changes to Internal Revenue Code Section 263A for capitalization of Unicap amounts, and election of safe harbor Methods allowed under Revenue Procedure 2010-44.	1,500.00
Analysis of current capitalization requirements as well as analysis of Previous Unicap capitalization amounts required to be capitalized into the Life Increment layers.	675.00

Amount Due	2,175.00
------------	----------

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL #: 21031

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024506

3594

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 21031

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION
FOR CHANGE IN ACCOUNTING METHOD, RELATED
TO CHANGE WITHIN INTERNAL REVENUE CODE
SECTION 263A, UNIFORM CAPITALIZATION
(UNICAP) INVENTORY COSTS BY ELECTION OF
SAFE HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

RECONSTRUCTION OF PREVIOUS YEARS' UNICAP
COSTS, AS APPLIED TO YEAR BEGINNING INVENTORIES
AND LIFO INVENTORY LAYERS FOR DEVELOPMENT OF
REQUIRED IRC 481(a) ADJUSTMENT UNDER REV.
PROC. 2010-44.

675.00

AMOUNT DUE

\$ 2,175.00

CONFIDENTIAL

VOYNOW_024507

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/

Invoice: 21031

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR
CHANGE IN ACCOUNTING METHOD, RELATED TO
IRS CHANGES TO INTERNAL REVENUE CODE
SECTION 263A FOR CAPITALIZATION OF
UNICAP AMOUNTS, AND ELECTION OF SAFE
HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

ANALYSIS OF CURRENT CAPITALIZATION
REQUIREMENTS AS WELL AS ANALYSIS OF
PREVIOUS UNICAP CAPITALIZATION AMOUNTS
REQUIRED TO BE CAPITALIZED INTO THE LIFO
INCREMENT LAYERS.

675.00

AMOUNT DUE

\$ 2,175.00

2010

CONFIDENTIAL

VOYNOW_024508

3596

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 4.12.11

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR CHRYSLER JEEP

(4) Client # / File # (4) 5261

(5) This billing is for work done from Month Ending (5a) _____ 200 _____
through the Month Ending (5b) 1.31.11 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2010 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 5,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: -

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 20641

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 5,500.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 5,500.00

CONFIDENTIAL

VOYNOW_024509

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 15, 2011

STAR CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 20641

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2010 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 5,500.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW_024510

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 90 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
METRO CHRYSLER PLYMOUTH JEEP/
DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	500	0	0	0	JAN-09	500	0	0	0
FEB-10	500	0	0	0	FEB-09	7,500	0	0	0
MAR-10	7,500	0	0	7,100	MAR-09	500	0	0	8,000
APR-10	500	0	0	7,500	APR-09	500	0	0	0
MAY-10	500	0	0	0	MAY-09	500	0	0	0
JUN-10	1,000	0	0	0	JUN-09	500	0	0	1,500
JUL-10	1,000	0	0	0	JUL-09	500	0	0	0
AUG-10	1,000	0	0	0	AUG-09	500	0	0	0
SEP-10	6,650	12,378	0	3,500	SEP-09	500	0	0	0
OCT-10	1,000	0	0	1,000	OCT-09	500	0	0	0
NOV-10	1,000	0	0	8,650	NOV-09	500	0	0	2,500
DEC-10	1,810	0	0	0	DEC-09	6,100	6,666	0	0
TOTAL	22,960	12,378	0	27,750	TOTAL	18,600	6,666	0	12,000
YTD	22,960	12,378	0	27,750	PYTD	18,600	6,666	0	12,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,810.00	0.00	0.00	0.00	0.00	0.00	1,810.00	A/R
WIP	-1,382.00	-1,000.00	0.00	-1,000.00	-1,000.00	-4,500.00	-8,882.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	46.20	-46.20	0.00%	BILLED	12/22/10	810.00	PRG
DOLLARS	0.00	7,699.50	-7,699.50	0.00%	PAYMENT	11/18/10	2,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DE/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
1,428.00	0.00	0.00	-10,310.00	-8,882.00	1,810.00	0.00	-7,072.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -8,882.00

WIP TO XFER: _____

WIP TO HOLD: -1,172

WIP TO CLEAR: -7310

WRITE UP/DOWN: 7310

AMOUNT TO BILL: 0

APPROVED BY: Km DATE: 1/26/11

Hw

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5261 /

PAGE: 49

CONFIDENTIAL

VOYNOW_024511

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 90 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	3.50	755.00	755.00
SPECIAL PROJECTS-MUST USE MEMO	2.50	625.00	1,380.00
VB-ADMINISTRATIVE CODES	1.60	48.00	1,428.00
SYSTEM GENERATED FEES	0.00	-10,310.00	-8,882.00
-----	-----	-----	-----
** TOTAL	7.60	-8,882.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-10,310.00	-10,310.00
75 Bob Seibel	1.60	48.00	-10,262.00
83 Randall Franzen	2.00	380.00	-9,882.00
-----	-----	-----	-----
** TOTAL	7.60	-8,882.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-500.00	-500.00
02/28/10	0.00	-500.00	-1,000.00
03/31/10	0.00	-500.00	-1,500.00
04/30/10	0.00	-500.00	-2,000.00
05/31/10	0.00	-500.00	-2,500.00
06/30/10	0.00	-1,000.00	-3,500.00
07/31/10	0.00	-1,000.00	-4,500.00
08/31/10	0.00	-1,000.00	-5,500.00
09/30/10	0.00	-1,000.00	-6,500.00
10/31/10	4.00	0.00	-6,500.00
11/30/10	0.00	-1,000.00	-7,500.00
12/31/10	3.60	-1,382.00	-8,882.00
-----	-----	-----	-----
** TOTAL	7.60	-8,882.00	

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5261 /

PAGE: 50

CONFIDENTIAL

VOYNOW_024512

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 90 CYC: 12 RATE FACTOR: 1.00 MGMT: 93 56
 METRO CHRYSLER PLYMOUTH JEEP/
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12/31/10 12/22/10 5 69 Bob Seibel 75 190 2.00 380.00 870658 B H T:
 Analysis of Steve loans.

75 Bob Seibel 2.00 380.00

10/31/10 10/13/10 5 69 Randall Franzen 83 250 1.50 375.00 864664 B H T:
 work with Steve to go over finl stmt.

83 Randall Franzen 1.50 375.00

~~BUSTAX Year End Tax Work 3.50 755.00~~

10/31/10 10/18/10 8 32 Randall Franzen 83 250 1.50 375.00 864686 B H T:
 go over changes to Steve K fin'l stmt

10/31/10 10/21/10 8 32 Randall Franzen 83 250 1.00 250.00 864685 B H T:
 work on Steve K fin'l stmt and various calls to
 Steve and Eileen

83 Randall Franzen 2.50 625.00

Other Special Projects(detail) 2.50 625.00

12/31/10 12/06/10 90 36 ELISA BRABAZON 11 30 1.60 48.00 867315 B H T:
 typed interim letter

11 ELISA BRABAZON 1.60 48.00

VB-F-Type/Copy Internal Doc. 1.60 48.00

* * TOTAL FEES 7.60 1,428.00

* * DEBITS & CREDITS * *

01/31/10 01/31/10 99 3	-500.00 823301 ON HOLD
02/28/10 02/28/10 99 3	-500.00 826443 ON HOLD
03/31/10 03/31/10 99 3	-500.00 828956 ON HOLD
04/30/10 04/30/10 99 3	-500.00 840255 ON HOLD
05/31/10 05/31/10 99 3	-500.00 840977 ON HOLD
06/30/10 06/30/10 99 3	-1,000.00 844626 ON HOLD
07/31/10 07/31/10 99 3	-1,000.00 851234 ON HOLD
08/31/10 08/31/10 99 3	-1,000.00 851983 ON HOLD
09/30/10 09/30/10 99 3	-1,000.00 854434 ON HOLD
10/31/10 10/31/10 99 3	-1,000.00 862728 B H T:
11/30/10 11/30/10 99 3	-1,000.00 863146 B H T:
12/31/10 12/31/10 99 3	-810.00 871187 B H T:
12/31/10 12/31/10 99 3	-1,000.00 866965 B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -10,310.00 (ON HOLD 0.00)

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5261 /

PAGE: 51

CONFIDENTIAL

VOYNOW_024513

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 90 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEEs EXPENSES SUB-TOTAL DB/CR SUB-TOTAL OFFSETS NET WIP

1,428.00 0.00 1,428.00 0.00 1,428.00 -10,310.00 -8,882.00
=====

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5261 /

PAGE: 52

CONFIDENTIAL

VOYNOW_024514

3602
Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

December 22, 2010

METRO CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE/STEVE KOUFAKIS

Client #: 5261/
Invoice: 20538

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 810.00

CONFIDENTIAL

VOYNOW_024515

(1) Today's date	(1) <u>12.23.10</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>METRO CHRYSLER PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>12.23.10</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 810.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL #: 20538

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

steve condo

CONFIDENTIAL

VOYNOW_024516

3604

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

5261 / METRO CHRYSLER PLYMOUTH JEEP/ GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

DEBBIE					PRIOR 12 MONTHS				CASH
MOST RECENT 12 MONTHS					WRT U/D				WRTOFFS
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	500	0	0	0	JAN-09	500	0	0	0
FEB-10	500	0	0	7,100	FEB-09	7,500	0	0	8,000
MAR-10	7,500	0	0	7,500	MAR-09	500	0	0	0
APR-10	500	0	0	0	APR-09	500	0	0	1,500
MAY-10	500	0	0	0	MAY-09	500	0	0	0
JUN-10	1,000	0	0	0	JUN-09	500	0	0	0
JUL-10	1,000	0	0	0	JUL-09	500	0	0	0
AUG-10	1,000	0	0	3,500	AUG-09	500	0	0	0
SEP-10	6,650	12,378	0	1,000	SEP-09	500	0	0	2,500
OCT-10	1,000	0	0	8,650	OCT-09	500	0	0	0
NOV-10	1,000	0	0	0	NOV-09	500	6,666	0	0
DEC-10	1,000	0	0	0	DEC-09	6,100	6,666	0	12,000
TOTAL	22,150	12,378	0	27,750	TOTAL	18,600	6,666	0	12,000
YTD	22,150	12,378	0	27,750	PYTD	18,600	6,666	0	12,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
WIP	-952.00	-1,000.00	0.00	-1,000.00	-1,000.00	-4,500.00	-8,452.00

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST DATE	AMOUNT TYPE
HOURS	0.00	44.20	-44.20	0.00%	BILLED 12/01/10	1,000.00 PRG
DOLLARS	0.00	7,319.50	-7,319.50	0.00%	PAYMENT 11/18/10	2,000.00 SN

WORK-IN-PROCESS				NET WIP SUBTOTAL	ACCOUNTS RECEIVABLE	UNAPPLIED RETAINER	TOTAL EXPOSURE
FEES	EXPENSES	DB/CR	OFFSETS				
1,048.00	0.00	0.00	-9,500.00	-8,452.00	1,000.00	0.00	-7,452.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final)

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

23 Dec 2010 08:29

DWIP SORT ON CLIENT NAME 5261 / PAGE: 22

CONFIDENTIAL

VOYNOW_024517

3605

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

December 22, 2010

METRO CHRYSLER PLYMOUTH JEEP

C/O STAR NISSAN

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

ATTN: DEBBIE *ISTEWICK*

Client #: 5261/

Invoice: 20538

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 810.00

CONFIDENTIAL

VOYNOW_024518

(1) Today's date	(1) <u>9.30.10</u>
(2) Name of Individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>METRO CHRY PLYM</u>
(4) Client # / File #	(4) <u>5261</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200 _____
through the Month Ending	(5b) <u>9.30.10</u> , 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2009
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 2,670.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Hold 2010 Retainers

CONFIDENTIAL

VOYNOW_024519

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2010

METRO CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 20287

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 2,670.00

CONFIDENTIAL

VOYNOW_024520

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 METRO CHRYSLER PLYMOUTH JEEP/
 DEBBIE

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-09	500	0	0	2,500	NOV-08	500	0	0	0
DEC-09	6,100	6,666	0	0	DEC-08	500	0	0	8,000
JAN-10	500	0	0	0	JAN-09	500	0	0	0
FEB-10	500	0	0	0	FEB-09	7,500	0	0	0
MAR-10	7,500	0	0	7,100	MAR-09	500	0	0	8,000
APR-10	500	0	0	7,500	APR-09	500	0	0	0
MAY-10	500	0	0	0	MAY-09	500	0	0	0
JUN-10	1,000	0	0	0	JUN-09	500	0	0	1,500
JUL-10	1,000	0	0	0	JUL-09	500	0	0	0
AUG-10	1,000	0	0	0	AUG-09	500	0	0	0
SEP-10	1,000	0	0	3,500	SEP-09	500	0	0	0
OCT-10	0	0	0	0	OCT-09	500	0	0	0
TOTAL	20,100	6,666	0	20,600	TOTAL	13,000	0	0	17,500
YTD	13,500	0	0	18,100	PYTD	12,000	0	0	9,500

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	1,000.00	1,000.00	0.00	0.00	0.00	2,000.00	A/R
WIP	0.00	-734.00	418.50	-85.00	-905.00	-11,923.00	-13,228.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	38.60	-38.60	0.00%	BILLED	09/02/10	1,000.00	PRG
DOLLARS	0.00	6,271.50	-6,271.50	0.00%	PAYMENT	09/13/10	3,500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
6,271.50	0.00	0.00	-19,500.00	-13,228.50	2,000.00	0.00	-11,228.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -13,228.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5261 /

PAGE: 159

CONFIDENTIAL

VOYNOW_024521

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.50	412.50	412.50
EMPLOYEE BENEFIT PLANS	0.50	95.00	507.50
BUSINESS TAX ENGAGEMENTS	35.90	5,617.00	6,124.50
INTERIM SERVICES	0.20	22.00	6,146.50
SPECIAL PROJECTS-MUST USE MEMO	0.50	125.00	6,271.50
SYSTEM GENERATED FEES	0.00	-19,500.00	-13,228.50

** TOTAL 38.60 -13,228.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,500.00	-19,500.00
118 ROBERT KIRKHOPE	14.50	2,175.00	-17,325.00
12 PATRICK J. CATALINE	6.80	544.00	-16,781.00
127 RAFAEL VARGAS	0.20	22.00	-16,759.00
129 JOHN BRESLIN	1.60	128.00	-16,631.00
56 Hugh Whyte	1.50	412.50	-16,218.50
75 Bob Seibel	8.50	1,615.00	-14,603.50
83 Randall Franzen	5.50	1,375.00	-13,228.50

** TOTAL 38.60 -13,228.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/09	0.00	-500.00	-500.00
02/28/09	0.00	-500.00	-1,000.00
03/31/09	0.00	-500.00	-1,500.00
04/30/09	0.00	-500.00	-2,000.00
05/31/09	0.00	-500.00	-2,500.00
06/30/09	0.00	-500.00	-3,000.00
07/31/09	0.00	-500.00	-3,500.00
08/31/09	0.00	-500.00	-4,000.00
09/30/09	0.00	-500.00	-4,500.00
10/31/09	0.00	-500.00	-5,000.00
11/30/09	0.00	-500.00	-5,500.00
12/31/09	0.00	-500.00	-6,000.00
01/31/10	19.00	2,770.00	-3,230.00
02/28/10	1.70	-193.00	-3,423.00
03/31/10	0.00	-7,500.00	-10,923.00
04/30/10	0.00	-500.00	-11,423.00
05/31/10	0.00	-500.00	-11,923.00
06/30/10	0.50	-905.00	-12,828.00
07/31/10	8.00	-85.00	-12,913.00
08/31/10	8.20	418.50	-12,494.50
09/30/10	1.20	-734.00	-13,228.50

** TOTAL 38.60 -13,228.50

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5261 /

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VOYNOW_024522

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/10 08/05/10 2 93 Hugh Whyte 56 275 1.50 412.50 852385 B H T:
 review t/r

56 Hugh Whyte 1.50 412.50

REVIEW Partner Review 1.50 412.50

08/31/10 07/30/10 4 61 Bob Seibel 75 190 0.50 95.00 851832 B H T:
 Extension for 401k

75 Bob Seibel 0.50 95.00

ERPLAN Federal Tax Return Prep 0.50 95.00

01/31/10 01/20/10 5 69 ROBERT KIRKHOPE 118 150 5.00 750.00 824204 B H T:
 01/31/10 01/21/10 5 69 ROBERT KIRKHOPE 118 150 9.50 1,425.00 824203 B H T:

118 ROBERT KIRKHOPE 14.50 2,175.00

07/31/10 07/19/10 5 69 PATRICK J. CATALINE 12 80 2.50 200.00 850788 B H T:
 07/31/10 07/20/10 5 69 PATRICK J. CATALINE 12 80 3.00 240.00 850789 B H T:
 08/31/10 07/26/10 5 69 PATRICK J. CATALINE 12 80 1.10 88.00 852303 B H T:
 09/30/10 09/14/10 5 69 PATRICK J. CATALINE 12 80 0.20 16.00 857064 B H T:
 estimates

12 PATRICK J. CATALINE 6.80 544.00

01/31/10 01/23/10 5 69 Bob Seibel 75 190 0.50 95.00 825021 B H T:
 Follow up from year end visit.

02/28/10 02/23/10 5 69 Bob Seibel 75 190 0.50 95.00 831231 B H T:

02/28/10 02/27/10 5 69 Bob Seibel 75 190 1.00 190.00 831251 B H T:
 Extension.

06/30/10 06/11/10 5 69 Bob Seibel 75 190 0.50 95.00 846570 B H T:
 6/15 estimate

07/31/10 07/09/10 5 69 Bob Seibel 75 190 0.50 95.00 851370 B H T:
 Work on return.

07/31/10 07/19/10 5 69 Bob Seibel 75 190 1.00 190.00 851543 B H T:
 Work on return.

07/31/10 07/23/10 5 69 Bob Seibel 75 190 1.00 190.00 851560 B H T:
 Work on return.

08/31/10 07/26/10 5 69 Bob Seibel 75 190 1.50 285.00 851811 B H T:
 Work on return.

08/31/10 08/13/10 5 69 Bob Seibel 75 190 1.00 190.00 854571 B H T:
 Work on returns.

08/31/10 08/20/10 5 69 Bob Seibel 75 190 0.50 95.00 854611 B H T:
 Work on returns.

75 Bob Seibel 8.00 1,520.00

01/31/10 01/22/10 5 69 Randall Franzen 83 250 4.00 1,000.00 825943 B H T:
 go to dealership and do the year end

09/30/10 09/20/10 5 69 Randall Franzen 83 250 1.00 250.00 858937 B H T:
 go over what we need for Steve

83 Randall Franzen 5.00 1,250.00

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DWIP SORT ON CLIENT NAME 5261 /

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VOYNOW_024523

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX Year End Tax Work					34.30	5,489.00	
08/31/10	08/19/10	5 97	JOHN BRESLIN	129 80	1.60	128.00	853390 B H T:
129 JOHN BRESLIN					1.60	128.00	
BUSTAX Math/Proof Report/Retur					1.60	128.00	
02/28/10	02/26/10	6 39	RAFAEL VARGAS	127 110	0.20	22.00	828305 B H T:
2009 Federal Extension.							
127 RAFAEL VARGAS					0.20	22.00	
INTSER Other Services USE MEMO					0.20	22.00	
08/31/10	08/02/10	8 32	Randall Franzen	83 250	0.50	125.00	856929 B H T:
go over extension for 401k							
83 Randall Franzen					0.50	125.00	
Other Special Projects(detail)					0.50	125.00	
* * TOTAL FEES					38.60	6,271.50	

401K

* * DEBITS & CREDITS * *

01/31/09	01/31/09	99 3		-500.00	771072	ON HOLD
02/28/09	02/28/09	99 3		-500.00	771194	ON HOLD
03/31/09	03/31/09	99 3		-500.00	775884	ON HOLD
04/30/09	04/30/09	99 3		-500.00	781417	ON HOLD
05/31/09	05/31/09	99 3		-500.00	788517	ON HOLD
06/30/09	06/30/09	99 3		-500.00	791624	ON HOLD
07/31/09	07/31/09	99 3		-500.00	799154	ON HOLD
08/31/09	08/31/09	99 3		-500.00	800175	ON HOLD
09/30/09	09/30/09	99 3		-500.00	804925	ON HOLD
10/31/09	10/31/09	99 3		-500.00	814082	ON HOLD
11/30/09	11/30/09	99 3		-500.00	814979	ON HOLD
12/31/09	12/31/09	99 3		-500.00	820198	ON HOLD
01/31/10	01/31/10	99 3		-500.00	823301	B H T:
02/28/10	02/28/10	99 3		-500.00	826443	B H T:
03/31/10	03/31/10	99 3		-7,000.00	831556	B H T:
03/31/10	03/31/10	99 3		-500.00	828956	B H T:
04/30/10	04/30/10	99 3		-500.00	840255	B H T:
05/31/10	05/31/10	99 3		-500.00	840977	B H T:
06/30/10	06/30/10	99 3		-1,000.00	844626	B H T:
07/31/10	07/31/10	99 3		-1,000.00	851234	B H T:
08/31/10	08/31/10	99 3		-1,000.00	851983	B H T:
09/30/10	09/30/10	99 3		-1,000.00	854434	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,500.00 (ON HOLD 0.00)

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DWIP SORT ON CLIENT NAME 5261 /

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VOYNOW_024524

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5261 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
METRO CHRYSLER PLYMOUTH JEEP/ DEBBIE
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
6,271.50	0.00	6,271.50	0.00	6,271.50	-19,500.00	-13,228.50

=====

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5261 /

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VOYNOW_024525

(1) Today's date (1) 9.30.10
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) METRO CHRYSLER PLYM
(4) Client # / File # (4) 5261
(5) This billing is for work done from Month Ending (5a) _____, 200 ____
through the Month Ending (5b) 9.30.10, 200 ____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 2,980.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : 2026

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

S.K. 1040

CONFIDENTIAL

VOYNOW_024526

3614

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2010

METRO CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 20286

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 2,980.00

CONFIDENTIAL

VOYNOW_024527

(1) Today's date (1) 9.30.10
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200 ____
through the Month Ending (5b) 9.30.10, 200 ____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 5,435.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # : 20303

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Mrs. K Estate

CONFIDENTIAL

VOYNOW_024528

3616

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevoze, PA 19053

215-355-8000

September 30, 2010

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 20303

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 5,435.00

CONFIDENTIAL

VOYNOW_024529

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.2.10

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR CHRYSLER DODGE JEEP

(4) Client # / File # (4) 5261

(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.30.10, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2009 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,000.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

DATE BILLED: _____ TOTAL W.I.P.: _____

BILLED THROUGH W.I.P. TO TRANSFER: _____
CLIENT # / FILE # W.I.P. TO HOLD: _____
: W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

BILL # : 19963

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: 7,000.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 7,000.00

CONFIDENTIAL

VOYNOW_024530

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

March 15, 2010

METRO CHRYSLER PLYMOUTH JEEP
C/O STAR NISSAN
206-26 NORTHERN BLVD
BAYSIDE, NY 11361
ATTN: DEBBIE

Client #: 5261/
Invoice: 19965

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE BOOKS
AND PREPARATION OF CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,000.00

CONFIDENTIAL

VOYNOW_024531